HIGHLAND CITY

Fiscal Year 2024-2025 Adopted Budget

June 18, 2024

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ALL FUNDS SUMMARY

Fund	Estimated Beginning Fund Balance	Budgeted Revenue (Including PY Fund Balance)	Budgeted Expenditure (Excluding Depreciation)	Net Revenue (Including PY Fund Balance & Excluding Depreciation)	Use of PY Fund Balance	Estimated Ending Fund Balance
General Fund	**$ 5,560,557**	$ 14,122,220	$ 13,791,142	$ 331,078	$ 1,061,542	**$ 4,830,093**
Open Space Fund	**$ -**	$ -	$ -	$ -	$ -	**$ -**
Cemetery Perpetual Fund	**$ 153,238**	$ 436,417	$ 321,519	$ 114,898	$ 70,917	**$ 197,219**
Library Fund	**$ 93,571**	$ 447,301	$ 447,301	$ -	$ 25,000	**$ 68,571**
Parks Tax Fund	**$ 212,937**	$ 184,000	$ 175,000	$ 9,000	$ -	**$ 221,937**
Building & Development Fund	**$ 593,425**	$ 1,139,000	$ 1,112,694	$ 26,306	$ -	**$ 619,731**
Debt Service Fund	**$ 447**	$ 951,257	$ 951,257	$ -	$ -	**$ 447**
Parks Capital Improvement Fund	**$ 5,127,571**	$ 2,694,876	$ 2,694,876	$ -	$ 1,749,876	**$ 3,377,695**
Roads Capital Improvement Fund	**$ 768,919**	$ 995,000	$ 995,000	$ -	$ -	**$ 768,919**
Buildings Capital Improvement Fund	**$ 2,102,938**	$ 2,443,642	$ 2,443,642	$ -	$ 1,807,100	**$ 295,838**
Town Center Exaction Fund	**$ 6,143**	$ -	$ -	$ -	$ -	**$ 6,143**
Sewer Fund	**$ 2,657,557**	$ 3,212,675	$ 2,712,675	$ 500,000	$ 92,675	**$ 3,064,882**
Pressurized Irrigation Fund	**$ 4,387,506**	$ 7,989,740	$ 7,469,740	$ 520,000	$ 1,481,740	**$ 3,425,766**
Storm Sewer Fund	**$ 1,777,974**	$ 1,255,160	$ 995,160	$ 260,000	$ 325,160	**$ 1,712,814**
Culinary Water Fund	**$ 1,131,566**	$ 2,973,000	$ 2,443,898	$ 529,102	$ -	**$ 1,660,668**
Utility Transportation Fund	**$ 139,596**	$ 1,155,000	$ 1,153,769	$ 1,231	$ -	**$ 140,827**
Internal Service IT Fund	**$ 2,613**	$ 48,750	$ 48,750	$ -	$ -	**$ 2,613**
TOTAL - ALL FUNDS	**$ 24,716,558**	**$ 40,048,038**	**$ 37,756,423**	**$ 2,291,615**	**$ 6,614,010**	**$ 20,394,163**

GENERAL FUND SUMMARY

	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025
BEGINNING FUND BALANCE:				**$ 5,443,273**	**$ 5,560,557**
REVENUES:					
Taxes	$ 6,448,644	$ 6,895,727	$ 7,537,644	$ 7,618,183	$ 7,772,557
Licenses and Permits	958,621	1,444,453	1,104,600	19,000	24,600
Intergovernmental Revenue	1,705,849	2,417,808	3,577,247	1,481,000	1,525,000
Fees and Services	818,686	781,810	1,110,026	900,600	975,000
Court Fines	160,229	159,628	186,857	248,500	212,850
Other	103,032	67,549	231,194	315,000	245,000
Cemetery	-	-	60	-	-
Miscellaneous	419,232	405,275	599,872	563,600	543,600
Garbage and Other	1,199,686	1,288,952	1,530,946	1,579,451	1,583,154
TOTAL REVENUE	**$ 11,813,980**	**$ 13,461,201**	**$ 15,878,447**	**$ 12,725,334**	**$ 12,881,761**
TRANSFERS IN:					
Transfers In From Other Financial Sources	$ 108,000	$ 767,234	$ 360,044	$ 949,000	$ -
Transfer from Cemetery Perpetual Fund	-	-	-	-	70,917
Transfer from Pressurized Irrigation Fund	-	-	-	-	108,000
TOTAL TRANSFERS IN	**$ 108,000**	**$ 767,234**	**$ 360,044**	**$ 949,000**	**$ 178,917**
TOTAL REVENUE & TRANSFERS IN	**$ 11,921,980**	**$ 14,228,435**	**$ 16,238,491**	**$ 13,674,334**	**$ 13,060,678**
USE OF PRIOR YEAR FUND BALANCE:	**$ -**	**$ -**	**$ -**	**$ 217,973**	**$ 1,061,542**

GENERAL FUND SUMMARY

	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025
GENERAL FUND EXPENDITURES:					
Council	$ 100,082	$ 156,165	$ 148,411	$ 129,710	$ 102,947
Court	208,824	231,922	268,883	311,169	268,686
Administrative	1,383,726	500,913	502,756	566,655	590,111
Human Resources	-	-	-	-	94,118
Auditor	17,342	12,500	13,500	26,000	20,000
Finance	177,981	171,646	213,065	240,291	103,614
Recorder	89,990	154,699	104,472	158,501	126,384
Treasurer	51,106	54,519	58,637	65,024	94,144
Attorney	63,812	67,566	62,250	70,000	81,373
Appeal Authority	4,740	564	(454)	1,500	-
Planning and Zoning	86,516	110,323	125,117	41,250	48,494
Education and Promotion	-	1,866	780	26,227	41,815
Police	2,228,836	2,266,969	2,735,870	2,873,225	3,035,195
Emergency Services	1,969,607	2,001,129	2,251,705	2,524,354	2,588,336
Building Inspection	183,170	377,942	362,777	85,251	58,893
Streets and Roads	718,681	763,211	838,767	890,476	899,434
Engineering	219,092	238,361	278,263	223,609	216,924
Parks and Recreation	413,825	662,335	829,749	1,676,579	1,904,792
Community Events	93,402	115,506	128,850	151,236	187,609
Garbage	958,262	1,008,303	1,141,848	1,306,993	1,353,250
TOTAL DEPT ALLOCATIONS	**$ 8,969,532**	**$ 8,896,439**	**$ 10,065,248**	**$ 11,368,050**	**$ 11,816,119**

GENERAL FUND SUMMARY

		ACTUALS FY2021		ACTUALS FY2022		ACTUALS FY2023		ADOPTED BUDGET FY2024		ADOPTED BUDGET FY2025
TRANSFERS OUT:										
Transfer to Capital Improvement Fund	$	1,063,000	$	3,068,200	$	4,146,830	$	1,690,000	$	-
Transfer to Parks Capital Improvement Fund		-		-		-		-		170,000
Transfer to Roads Capital Improvement Fund		-		-		-		-		920,000
Transfer to Bldg Capital Improvement Fund		-		-		-		-		521,542
Transfer to Debt Service Fund		1,256,698		869,433		347,813		499,000		363,481
Transfer to Open Space Fund		170,000		238,336		270,941		-		-
Transfer to Cemetery Perpetual Fund		12,000		6,474		-		-		-
TOTAL TRANSFERS OUT:	**$**	**2,501,698**	**$**	**4,182,443**	**$**	**4,765,584**	**$**	**2,189,000**	**$**	**1,975,023**
TOTAL EXP. & TRANS.OUT	**$**	**11,471,230**	**$**	**13,078,882**	**$**	**14,830,831**	**$**	**13,557,050**	**$**	**13,791,142**
OPERATING SURPLUS(DEFICIT)	**$**	**450,751**	**$**	**1,149,554**	**$**	**1,407,660**	**$**	**335,257**	**$**	**331,078**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	ADOPTED BUDGET FY2025
10-31-10	**Property Tax - Current Year**	$ 1,852,334	$ 1,848,404	$ 2,004,319	$ 2,018,183	$ 1,958,659	$ 2,018,183	$ 2,085,557
10-31-20	**Property Tax - Delinquent**	142,507	132,057	126,617	125,000	63,758	125,000	125,000
10-31-30	**General Sales and Use Taxes**	3,245,412	3,662,461	3,937,400	4,030,000	1,685,293	4,030,000	4,030,000
10-31-50	**Fee-In-Lieu of Pers Prop Tax**	160,975	162,746	129,835	130,000	72,232	140,000	140,000
10-31-60	**Utility Franchise Tax**	988,477	1,021,542	1,276,138	1,250,000	499,379	1,300,000	1,325,000
10-31-61	**Phone Tax**	58,941	68,517	63,336	65,000	28,022	65,000	67,000
	Total Taxes	**$ 6,448,644**	**$ 6,895,727**	**$ 7,537,644**	**$ 7,618,183**		**$ 7,678,183**	**$ 7,772,557**
10-32-10	**Business Licenses and Permits**	$ 13,521	$ 14,601	$ 17,434	$ 14,000	$ 5,149	$ 16,000	$ 16,000
10-32-21	**Building Permits**	756,788	1,150,134	861,323	-	(205)	-	-
10-32-22	**Building Plan Check Fees**	174,676	269,982	206,503	-	-	-	-
10-32-26	**Road Cut Permits**	7,750	6,000	4,750	5,000	7,000	10,000	7,000
10-32-27	**Fence Permit**	1,517	3,108	1,513	-	875	1,600	1,600
10-32-28	**Building Reinspection Fee**	65	-	-	-	-	-	-
10-32-29	**Infrastructure Reimb. (Legal)**	4,305	627	13,076	-	-	-	-
	Total Licenses and Permits	**$ 958,621**	**$ 1,444,453**	**$ 1,104,600**	**$ 19,000**		**$ 27,600**	**$ 24,600**
10-33-30	**General Fund Surplus**	$ -	$ 4,007	$ -	$ 36,000	$ -	$ -	$ -
10-33-40	**State Grants**	-	-	-	-	-	-	-
10-33-56	**Class "C" Road Fund Allotment**	853,133	872,575	932,368	975,000	446,053	975,000	1,000,000
10-33-57	**County Option Hwy/Transit Tax**	294,211	390,448	354,835	375,000	154,614	371,000	375,000
10-33-58	**State Liquor Fund Allotment**	15,163	16,091	20,670	20,000	19,276	19,276	20,000
10-33-59	**County Public Transit Tax (5th 5th)**	-	-	-	75,000	-	75,000	130,000
10-33-99	**CARES Act and ARPA Funds**	543,342	1,134,687	2,269,374	-	-	-	-
	Total Intergovernmental Revenue	**$ 1,705,849**	**$ 2,417,808**	**$ 3,577,247**	**$ 1,481,000**		**$ 1,440,276**	**$ 1,525,000**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	ADOPTED BUDGET FY2025
10-34-10	Zoning	$ 13,545	$ 7,595	$ 13,973	$ -	$ -	$ -	$ -
10-34-11	Planning Review	-	-	25	-	-	-	-
10-34-12	DRC Fee	280	-	-	-	-	-	-
10-34-14	Site Plan/Architectural Review	725	575	725	600	-	-	-
10-34-15	Preliminary Review	16,490	14,373	11,010	-	-	-	-
10-34-16	Final Review	16,384	8,603	11,192	-	-	-	-
10-34-18	Public Works Inspection Fee	81,536	27,512	90,692	-	-	-	-
10-34-20	Annexation Fees	975	-	550	-	-	-	-
10-34-21	Civil Review Fee	35,062	50,592	48,095	-	-	-	-
10-34-50	Public Safety Fee	653,689	672,560	933,764	900,000	564,560	967,817	975,000
	Total Fees and Services	**$ 818,686**	**$ 781,810**	**$ 1,110,026**	**$ 900,600**		**$ 967,817**	**$ 975,000**
10-35-10	Highland Fines	$ 125,727	$ 111,711	$ 133,470	$ 171,000	$ 98,839	$ 171,000	$ 150,000
10-35-13	Highland Traffic School	5,002	3,870	2,560	5,000	5,595	8,950	7,000
10-35-14	Alpine Fines	28,076	42,280	50,199	71,000	37,159	71,000	55,000
10-35-33	Public Defender Reimbursement	1,424	1,766	628	1,500	526	850	850
	Total Court Fines	**$ 160,229**	**$ 159,628**	**$ 186,857**	**$ 248,500**		**$ 251,800**	**$ 212,850**
10-36-10	Interest Earnings	$ 52,369	$ 22,888	$ 190,495	$ 270,000	$ 136,253	$ 270,000	$ 200,000
10-36-21	Cell Tower Revenue	50,663	44,661	40,699	45,000	36,580	44,733	45,000
	Total Other Revenue	**$ 103,032**	**$ 67,549**	**$ 231,194**	**$ 315,000**		**$ 314,733**	**$ 245,000**
10-37-10	Cemetery Lot Sales	$ -	$ -	$ 60	$ -	$ -	$ -	$ -
	Total Cemetery Revenue	**$ -**	**$ -**	**$ 60**	**$ -**		**$ -**	**$ -**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	ADOPTED BUDGET FY2025
10-38-40	Sale of Fixed Assets	$ -	$ 1,723	$ -	$ 40,000	$ 15,044	$ 70,000	$ -
10-38-42	CC Processing Fee	-	-	49,555	20,000	51,631	20,000	11,500
10-38-80	Grants	-	149	(40)	-	-	-	-
10-38-83	Facility Rentals	13,092	12,107	26,760	10,000	13,951	22,300	20,000
10-38-84	Youth Council Misc. Rev.	-	-	2,500	100	-	-	-
10-38-90	PSD Rent	221,299	221,125	221,074	220,000	110,511	221,065	221,000
10-38-91	Miscellaneous Revenue	49,031	30,944	68,575	30,000	(3,659)	30,000	30,000
10-38-92	City Events Revenue	1,890	1,813	2,765	1,000	2,000	3,000	2,000
10-38-93	Alpine Reimbursement	43,096	43,587	43,990	40,000	23,832	44,470	44,000
10-38-94	Lone Peak PSD Reimbursement	53,344	34,301	43,338	147,500	91,095	147,500	160,100
10-38-95	Highland Fling Revenue	13,460	39,727	29,378	40,000	35,368	35,368	40,000
10-38-99	Tree Sale Revenue	24,020	19,799	111,976	15,000	882	15,000	15,000
	Total Miscellaneous Revenue	**$ 419,232**	**$ 405,275**	**$ 599,872**	**$ 563,600**		**$ 608,703**	**$ 543,600**
10-39-00	Other Sources Of Funds	$ -	$ -	$ -	$ -	$ 13,547	$ 13,547	$ -
10-39-10	Garbage Collection Fees	988,038	1,016,652	1,204,739	1,276,080	739,554	1,276,080	1,325,000
10-39-11	Indirect Charge Library	5,835	8,114	8,254	7,236	-	7,236	9,735
10-39-13	Indirect Charge Garbage	-	-	-	-	-	-	28,331
10-39-15	Indirect Charge Open Space	8,119	12,795	16,130	12,582	-	12,582	-
10-39-20	Indirect Charge Sewer	81,451	103,167	108,276	41,357	-	41,357	58,039
10-39-25	Indirect Charge Cemetery	2,129	3,845	10,122	4,550	-	4,550	5,794
10-39-28	Indirect Charge Bldg/Dev	-	-	-	17,254	-	17,254	24,453
10-39-30	Indirect Charge PI	77,056	97,374	116,125	141,491	-	141,491	59,689
10-39-35	Indirect Charge Storm Water	10,985	15,021	20,282	18,670	-	18,670	27,001
10-39-40	Indirect Charge Culinary Water	26,073	31,984	47,019	60,231	-	60,231	45,112
	Total Garbage and Other Revenue	**$ 1,199,686**	**$ 1,288,952**	**$ 1,530,946**	**$ 1,579,451**		**$ 1,592,998**	**$ 1,583,154**

GENERAL FUND REVENUES

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	ADOPTED BUDGET FY2024	MID-YEAR ACTUALS FEB 2024	PROJECTED FY2024	ADOPTED BUDGET FY2025
10-30-91	Transfer From Oth Fin Sources	$ 108,000	$ 767,234	$ 360,044	$ 949,000	$ 841,000	$ 949,000	$ -
10-30-92	Transfer From Open Space Fund	-	-	-	-	-	-	-
10-30-93	Transfer From Cemetery Perpetual Fund	-	-	-	-	-	-	70,917
10-30-94	Transfer From Pressurized Irrigation Fund	-	-	-	-	-	-	108,000
	Total Transfers In	**$ 108,000**	**$ 767,234**	**$ 360,044**	**$ 949,000**		**$ 949,000**	**$ 178,917**
10-39-90	**USE OF PRIOR YEAR FUND BALANCE**	**$ -**	**$ -**	**$ -**	**$ 217,973**	**$ -**	**$ 217,973**	**$ 1,061,542**
	TOTAL GENERAL FUND REVENUE	**$ 11,921,980**	**$ 14,228,435**	**$ 16,238,491**	**$ 13,892,307**		**$ 14,049,083**	**$ 14,122,220**
	TOTAL GENERAL FUND EXPENDITURES	**$ 11,471,230**	**$ 13,078,882**	**$ 14,830,831**	**$ 13,557,050**			**$ 13,791,142**
	Surplus (Deficit)	**$ 450,751**	**$ 1,149,554**	**$ 1,407,660**	**$ 335,257**			**$ 331,078**

FUND 10
GENERAL FUND
COUNCIL

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-41-11	**Salaries/Wages Full-Time**	25,586	26,344	24,801	10,060	34,398	**-**	(34,398)	Moved to salaries/wages part-time
10-41-13	**Employee Benefits**	4,998	5,074	5,190	3,351	6,312	**4,027**	(2,285)	Change in allocations
10-41-14	**Salaries/Wages Part-Time**	-	-	-	7,023	-	**22,220**	22,220	Change in allocations, moved from full-time
10-41-21	**Professional Org Memberships**	22,881	26,077	24,970	(764)	22,500	**22,700**	200	
10-41-22	**Public Notices**	2,833	2,159	2,553	-	1,000	**1,000**	-	
10-41-23	**Mileage Reimbursement**	-	-	-	-	400	**400**	-	
10-41-31	**Professional Services**	21,034	14,806	19,839	1,322	26,000	**11,000**	(15,000)	No intended special projects.
10-41-33	**Continuing Education**	357	1,755	4,229	2,040	2,500	**4,500**	2,000	
10-41-51	**Insurance & Bonds**	-	-	50	-	-	**-**	-	
10-41-60	**Youth City Council**	2,337	(250)	3,400	962	6,500	**7,500**	1,000	Council priority - Youth Council public safety dinner
10-41-61	**Misc. Supplies & Expenses**	3,549	27,801	60,411	3,612	8,500	**8,000**	(500)	
10-41-62	**Council Appropriations**	8,757	52,300	2,868	-	18,000	**18,000**	-	
10-41-63	**Economic Development**	7,650	-	-	3,500	3,500	**3,500**	-	
10-41-64	**Highland Historical Society**	100	100	100	100	100	**100**	-	
	TOTAL EXPENDITURES	**100,082**	**156,165**	**148,411**	**31,206**	**129,710**	**102,947**	**(26,763)**	

FUND 10
GENERAL FUND
COURT

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-42-11	**Salaries/Wages Full-Time**	67,011	69,783	74,871	29,419	82,381	**-**	(82,381)	
10-42-13	**Employee Benefits**	9,474	9,919	11,542	5,558	12,897	**14,066**	1,169	
10-42-14	**Salaries/Wages Part-Time**	-	-	-	8,126	-	**83,330**	83,330	
10-42-21	**Professional Org Memberships**	(111)	-	-	-	300	**300**	-	
10-42-22	**Prosecutor**	5,747	16,935	31,492	12,266	27,000	**27,000**	-	
10-42-23	**Mileage Reimbursement**	-	-	-	-	500	**500**	-	
10-42-24	**Office Supplies & Postage**	733	602	800	450	900	**500**	(400)	
10-42-25	**Witness Fees**	-	-	500	-	1,000	**500**	(500)	
10-42-26	**Technical Manuals & Code Books**	237	271	383	-	400	**400**	-	
10-42-27	**Credit Card Fees**	7,614	8,236	43,670	33,616	8,000	**8,500**	500	
10-42-28	**Uniforms**	-	-	-	-	100	**100**	-	
10-42-30	**Alpine Fine Reimbursement**	36,775	44,697	42,479	26,859	71,000	**55,000**	(16,000)	Pass-through
10-42-31	**State Surcharges**	50,049	47,037	53,455	22,346	75,000	**60,000**	(15,000)	Increase with court volume
10-42-33	**Continuing Education**	-	142	1,918	100	2,000	**2,000**	-	
10-42-34	**Public Defender**	28,545	18,250	10,472	3,475	20,000	**12,000**	(8,000)	Lowered hourly rate
10-42-35	**Court Interpreter**	800	372	1,017	114	1,200	**1,000**	(200)	
10-42-36	**Court Bailiff/Security**	-	-	630	-	6,000	**1,000**	(5,000)	Mostly virtual court
10-42-74	**Capital Outlay-Equipment**	-	15,677	(6,835)	-	-	**-**	-	
10-42-75	**Internal Service IT Expense**	1,950	-	2,490	-	2,490	**2,490**	-	
	TOTAL EXPENDITURES	**208,824**	**231,922**	**268,883**	**142,328**	**311,169**	**268,686**	**(42,482)**	

FUND 10
GENERAL FUND
ADMINISTRATION

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-43-11	**Salaries/Wages Full-Time**	90,923	104,244	93,706	55,037	107,382	**144,763**	37,381	
10-43-12	**Overtime**	-	43	437	651	-	**-**	-	
10-43-13	**Employee Benefits**	50,602	54,190	44,270	25,386	50,153	**64,667**	14,514	
10-43-14	**Salaries/Wages Part-Time**	4,665	6,682	7,934	460	5,000	**5,816**	816	
10-43-21	**Professional Org. Memberships**	4,332	3,330	2,566	507	2,000	**1,825**	(175)	
10-43-22	**Public Notices**	-	2,351	-	-	-	**-**	-	
10-43-23	**Mileage Reimbursement**	-	-	73	88	200	**100**	(100)	
10-43-24	**Office Supplies**	17,165	14,251	14,805	9,607	18,000	**20,000**	2,000	
10-43-25	**Equip.-Supplies & Maintenence**	5,156	4,246	5,885	3,031	14,000	**5,000**	(9,000)	Plotter purchase in FY24
10-43-26	**Personnel Recruitment**	565	2,122	1,704	844	1,000	**-**	(1,000)	
10-43-27	**Newsletter Printing**	7,734	7,526	9,602	4,463	10,000	**12,000**	2,000	
10-43-28	**Telephone**	17,628	19,800	19,095	10,831	21,000	**24,030**	3,030	Mountain Ridge internet
10-43-29	**Website**	7,201	6,826	13,557	8,116	13,150	**1,300**	(11,850)	Moved to education and promotion
10-43-30	**Car Allowance**	4,901	4,914	2,180	2,400	4,800	**6,000**	1,200	
10-43-31	**Professional & Technical/IT**	34,850	38,120	34,962	15,073	37,000	**37,000**	-	
10-43-32	**Postage**	4,979	6,000	6,000	3,000	5,000	**7,000**	2,000	
10-43-33	**Continuing Education**	859	3,900	2,918	3,336	4,000	**6,400**	2,400	
10-43-34	**Building Maintenance**	55,966	90,050	67,013	40,807	100,000	**85,000**	(15,000)	Aging buildings
10-43-35	**Building Utilities**	48,277	43,511	54,093	25,137	60,000	**60,000**	-	Utility increases
10-43-37	**Technical Manuals & Code Books**	-	60	-	-	-	**-**	-	
10-43-38	**Uniforms**	199	250	227	-	300	**100**	(200)	
10-43-39	**Safety Committee**	5,669	8,137	7,852	3,686	7,000	**7,800**	800	
10-43-40	**Mass Notification System**	3,745	7,504	3,478	-	4,000	**4,000**	-	
10-43-41	**Phone Reimbursement**	2,206	2,235	1,487	540	2,160	**-**	(2,160)	

FUND 10 GENERAL FUND ADMINISTRATION ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
10-43-42	**Credit Card Fees (Convenience)**	-	-	1,746	1,491	3,000	**3,000**	-	
10-43-49	**Supplies & Expenses City Adm**	3,541	311	5,638	136	10,000	**1,000**	(9,000)	Christmas party moved to HR
10-43-50	**Covid-19 Expenses**	950,621	-	-	-	-	**-**	-	
10-43-51	**Insurance & Surety Bonds**	56,335	57,869	64,038	68,222	67,000	**79,000**	12,000	Insurance increase
10-43-52	**Bond Continuing Disclosure Fee**	-	-	-	-	6,500	**-**	(6,500)	Not needed in FY25
10-43-54	**Software**	-	-	257	622	-	**800**	800	
10-43-61	**Miscellaneous Supplies**	100	413	99	55	500	**-**	(500)	
10-43-75	**Capital Outlay-Special Proj**	-	-	23,622	-	-	**-**	-	
10-43-82	**Internal Service IT Expense**	5,510	12,027	13,510	-	13,510	**13,510**	-	
	TOTAL EXPENDITURES	**1,383,726**	**500,913**	**502,756**	**283,523**	**566,655**	**590,111**	**23,456**	

FUND 10 GENERAL FUND HUMAN RESOURCES ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-44-11	**Salaries/Wages Full-Time**	-	-	-	-	-	**29,912**	29,912	Moved budget from Finance Department
10-44-12	**Overtime**	-	-	-	-	-	**-**	-	
10-44-13	**Employee Benefits**	-	-	-	-	-	**17,462**	17,462	Moved budget from Finance Department
10-44-21	**Professional Org. Memberships**	-	-	-	-	-	**664**	664	
10-44-23	**Mileage Reimbursement**	-	-	-	-	-	**550**	550	
10-44-24	**Office Supplies & Postage**	-	-	-	-	-	**500**	500	
10-44-27	**Software**	-	-	-	-	-	**16,030**	16,030	Caselle, Applicant Pro, Express Evaluations, Training
10-44-28	**Phone Reimbursement**	-	-	-	-	-	**600**	600	
10-44-29	**Uniforms**	-	-	-	-	-	**100**	100	
10-44-30	**Employee Engagement**	-	-	-	-	-	**13,000**	13,000	Employee relations, Christmas party
10-44-31	**Professional Services**	-	-	-	-	-	**5,600**	5,600	Employer's Council, background checks, job postings
10-44-32	**Wellness**	-	-	-	-	-	**5,000**	5,000	Employee wellness programs
10-44-33	**Continuing Education**	-	-	-	-	-	**4,700**	4,700	PSHRA, Caselle trainings
	TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**94,118**	**94,118**	

FUND 10
GENERAL FUND
AUDITOR

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-45-31	**Professional & Technical Serv**	17,342	12,500	13,500	4,634	26,000	**20,000**	(6,000)	
	TOTAL EXPENDITURES	**17,342**	**12,500**	**13,500**		**26,000**	**20,000**	**(6,000)**	

FUND 10
GENERAL FUND
FINANCE

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-46-11	**Salaries/Wages Full-Time**	126,127	135,701	168,205	88,386	137,117	**55,785**	(81,332)	Moved HR Gen. to HR and Treasurer to Treasurer
10-46-12	**Overtime**	107	113	16	244	250	**-**	(250)	
10-46-13	**Employee Benefits**	48,274	31,340	39,782	28,561	67,449	**24,629**	(42,820)	Moved HR Gen. to HR and Treasurer to Treasurer
10-46-14	**Salaries/Wages Part-Time**	-	-	-	528	-	**-**	-	
10-46-21	**Professional Org. Memberships**	265	190	290	125	1,000	**500**	(500)	HR moved to HR budget
10-46-23	**Mileage Reimbursement**	-	336	-	34	1,125	**-**	(1,125)	Added car allowance
10-46-24	**Office Supplies & Postage**	-	24	361	-	25,500	**500**	(25,000)	Payroll software fees moved to HR
10-46-26	**Technical Manuals & Code Books**	-	-	-	-	150	**200**	50	Increase in cost of GAAFR
10-46-27	**Software**	-	-	-	-	-	**12,000**	12,000	Caselle software license and maintenance
10-46-28	**Phone Reimbursement**	2,835	2,519	2,485	1,338	2,800	**1,100**	(1,700)	HR moved to HR budget
10-46-29	**Uniforms**	373	527	392	-	400	**100**	(300)	HR and Treasurer moved to corresponding budgets
10-46-30	**Car Allowance**	-	-	-	-	-	**2,400**	2,400	
10-46-33	**Continuing Education**	-	896	1,534	1,230	4,500	**6,400**	1,900	Caselle training, GAAP update
	TOTAL EXPENDITURES	**177,981**	**171,646**	**213,065**	**120,446**	**240,291**	**103,614**	**(136,677)**	

FUND 10
GENERAL FUND
RECORDER

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-47-11	**Salaries/Wages Full-Time**	49,549	50,394	51,079	23,554	43,884	**51,130**	7,246	
10-47-12	**Overtime**	-	2,027	5,840	4,329	4,000	**4,000**	-	
10-47-13	**Employee Benefits**	29,221	30,151	30,550	11,702	26,688	**24,549**	(2,139)	
10-47-14	**Salaries/Wages Part-Time**	7,380	7,035	5,775	-	8,000	**-**	(8,000)	No PT position in Recorder
10-47-21	**Professional Org. Memberships**	357	60	455	185	450	**525**	75	
10-47-22	**Election**	120	59,351	(2,894)	4,202	65,000	**35,000**	(30,000)	Alcohol referendums
10-47-23	**Mileage Reimbursement**	42	86	114	-	300	**300**	-	
10-47-24	**Office Supplies & Postage**	-	-	14	-	-	**-**	-	
10-47-28	**Software Licenses and Maint.**	870	762	8,419	4,360	5,000	**5,000**	-	CivicClerk software license/maintenance
10-47-29	**Phone**	-	607	1,072	540	1,080	**1,080**	-	
10-47-30	**Uniforms**	77	115	94	-	100	**100**	-	
10-47-31	**Codification**	1,500	1,500	1,500	1,575	1,500	**1,700**	200	Civic Plus (Municode) 5% annual increase
10-47-33	**Continuing Education**	874	2,307	2,453	1,604	2,500	**3,000**	500	
10-47-74	**Capital Outlay-Equipment**	-	304	-	-	-	**-**	-	
	TOTAL EXPENDITURES	**89,990**	**154,699**	**104,472**	**52,052**	**158,501**	**126,384**	**(32,118)**	

FUND 10
GENERAL FUND
TREASURER

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-48-11	**Salaries/Wages Full-Time**	28,991	29,402	31,148	17,201	34,643	**47,959**	13,316	Moved UB Clerk to Treasurer
10-48-12	**Overtime**	-	744	1,110	512	1,250	**250**	(1,000)	
10-48-13	**Employee Benefits**	20,020	20,816	21,295	11,504	24,281	**30,828**	6,547	Moved UB Clerk to Treasurer
10-48-14	**Salaries/Wages Part-Time**	-	-	-	-	-	**7,832**	7,832	Moved UB Clerk and Front Desk to Treasurer
10-48-21	**Professional Org. Memberships**	199	216	334	274	300	**425**	125	
10-48-23	**Mileage Reimbursement**	95	196	255	-	250	**250**	-	
10-48-27	**Software Licenses**	-	-	-	-	-	**1,350**	1,350	25% of CivicReview license/maintenance
10-48-28	**Telephone**	1,103	730	596	300	600	**600**	-	
10-48-30	**Uniforms**	100	64	144	-	200	**350**	150	
10-48-33	**Continuing Education**	598	2,350	3,756	753	3,500	**4,300**	800	Caselle training
	TOTAL EXPENDITURES	**51,106**	**54,519**	**58,637**	**30,544**	**65,024**	**94,144**	**29,120**	

FUND 10
GENERAL FUND
ATTORNEY

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-49-11	**Salaries/Wages Full-Time**	-	-	-	-	14,000	**48,094**	34,094	Added Full time Attorney/Planning Administrator
10-49-12	**Overtime**	-	-	-	-	-	**-**	-	
10-49-13	**Employee Benefits**	-	-	-	-	3,700	**19,979**	16,279	Added Full time Attorney/Planning Administrator
10-49-21	**Professional Org. Memberships**	-	-	-	-	-	**800**	800	Added Full time Attorney/Planning Administrator
10-49-23	**Mileage Reimbursement**	-	-	-	-	-	**200**	200	Added Full time Attorney/Planning Administrator
10-49-31	**Professional & Technical Serv**	63,812	67,566	62,250	26,634	52,300	**5,000**	(47,300)	Added Full time Attorney/Planning Administrator
10-49-33	**Continuing Education**	-	-	-	-	-	**1,000**	1,000	Added Full time Attorney/Planning Administrator
10-49-38	**Uniforms**	-	-	-	-	-	**100**	100	Added Full time Attorney/Planning Administrator
10-49-41	**Telephone**	-	-	-	-	-	**1,600**	1,600	Added Full time Attorney/Planning Administrator
10-49-54	**Software**	-	-	-	-	-	**4,600**	4,600	Added Full time Attorney/Planning Administrator
	TOTAL EXPENDITURES	**63,812**	**67,566**	**62,250**	**26,634**	**70,000**	**81,373**	**11,373**	

FUND 10 GENERAL FUND APPEAL AUTHORITY ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-51-31	**Professional & Technical Serv**	4,740	564	(454)	-	1,500	**-**	(1,500)	Moved to Building & Development Fund
	TOTAL EXPENDITURES	**4,740**	**564**	**(454)**	**-**	**1,500**	**-**	**(1,500)**	

FUND 10
GENERAL FUND
PLANNING & ZONING

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-52-11	**Salaries/Wages Full-Time**	48,129	64,781	78,767	2,513	18,959	**5,715**	(13,244)	
10-52-12	**Overtime**	7	962	1,533	25	1,000	**1,000**	-	
10-52-13	**Employee Benefits**	23,251	31,830	32,258	3,225	7,934	**5,588**	(2,346)	
10-52-14	**Salaries/Wages Part-Time**	-	-	-	41	-	**31,395**	31,395	Code Compliance reallocation to General Fund
10-52-15	**Planning Commission Salaries**	9,708	3,017	3,514	-	1,344	**-**	(1,344)	
10-52-21	**Professional Org. Memberships**	-	99	129	-	250	**250**	-	
10-52-22	**Public Notices**	825	530	-	2	250	**250**	-	
10-52-23	**Mileage Reimbursement**	-	50	311	170	125	**125**	-	
10-52-25	**Special Projects**	-	2,775	4,062	-	-	**-**	-	
10-52-27	**Postage**	-	-	-	-	63	**-**	(63)	
10-52-28	**Software Licenses**	2,379	2,376	1,002	2,475	1,850	**1,350**	(500)	25% of CivicReview software license/maintenance
10-52-30	**Uniforms**	98	224	97	-	50	**100**	50	
10-52-31	**Plat Recording Fees**	2,120	1,428	1,000	710	-	**-**	-	
10-52-32	**Planner & Professional Services**	-	-	-	3,419	8,000	**1,296**	(6,704)	Turned 1099: 9 PC members, 12 meetings x new rate
10-52-33	**Continuing Education**	-	2,253	1,572	285	1,125	**1,125**	-	
10-52-35	**Phone Reimbursement**	-	-	873	23	300	**300**	-	
	TOTAL EXPENDITURES	**86,516**	**110,323**	**125,117**	**12,888**	**41,250**	**48,494**	**7,244**	

FUND 10
GENERAL FUND
EDUCATION & PROMOTION

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-53-11	**Salaries/Wages Full-Time**	-	1,682	710	3,446	9,937	**-**	(9,937)	
10-53-12	**Overtime**	-	-	-	-	500	**500**	-	
10-53-13	**Employee Benefits**	-	184	70	401	889	**1,688**	799	
10-53-14	**Salaries/Wages Part-Time**	-	-	-	189	-	**17,607**	17,607	Council Priority - Increased hours for Comm position
10-53-21	**Professional Org. Memberships**	-	-	-	-	-	**400**	400	
10-53-22	**Community Engagement**	-	-	-	103	2,000	**5,000**	3,000	
10-53-23	**Travel & Training**	-	-	-	-	-	**200**	200	
10-53-26	**Website**	-	-	-	-	5,100	**12,720**	7,620	Moved from Administration budget
10-53-27	**Special Projects**	-	-	-	7,358	7,500	**-**	(7,500)	FY24 was alcohol text amendment/survey
10-53-28	**Telephone**	-	-	-	70	300	**1,600**	1,300	
10-53-33	**Training**	-	-	-	-	-	**2,000**	2,000	
10-53-38	**Uniforms**	-	-	-	-	-	**100**	100	
	TOTAL EXPENDITURES	**-**	**1,866**	**780**	**11,566**	**26,227**	**41,815**	**15,589**	

FUND 10 GENERAL FUND POLICE ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-54-31	**Lone Peak Public Safety Dist.**	2,228,836	2,266,969	2,735,870	1,429,279	2,873,225	**3,035,195**	161,970	6% wage increase, 4.65% insurance increase
	TOTAL EXPENDITURES	**2,228,836**	**2,266,969**	**2,735,870**	**1,429,279**	**2,873,225**	**3,035,195**	**161,970**	

FUND 10
GENERAL FUND
EMERGENCY SERVICES

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-57-11	**Administration Expense**	156,070	169,144	193,290	141,891	302,572	**248,840**	(53,732)	Dispatch decrease, interest revenue increase
10-57-31	**Lone Peak Public Safety Dist**	1,813,536	1,831,985	2,058,415	1,086,923	2,221,782	**2,339,496**	117,714	6% wage increase, 4.65% insurance increase
	TOTAL EXPENDITURES	**1,969,607**	**2,001,129**	**2,251,705**	**1,228,814**	**2,524,354**	**2,588,336**	**63,982**	

FUND 10
GENERAL FUND
BUILDING INSPECTION

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-58-11	Salaries/Wages Full-Time	132,236	156,519	185,758	(0)	51,443	**29,048**	(22,395)	15% of Building wages
10-58-12	Overtime	111	2,014	9,198	-	-	**-**	-	
10-58-13	Employee Benefits	39,577	66,199	98,083	-	28,975	**16,012**	(12,963)	15% of Building benefits
10-58-21	Professional Org. Memberships	175	766	605	64	175	**175**	-	
10-58-23	Mileage Reimbursement	-	-	34	-	25	**25**	-	
10-58-24	Tools, Supplies & Postage	172	163	104	-	50	**50**	-	
10-58-25	Fuel Expenditure Vehicles	1,324	1,984	3,086	916	875	**875**	-	
10-58-26	Technical Manuals & Code Books	-	1,347	60	517	50	**50**	-	
10-58-28	Software	2,500	1,523	2,588	628	875	**875**	-	
10-58-29	Cell Phone	810	1,112	2,197	711	750	**750**	-	
10-58-31	Professional & Tech. Services	3,384	59,431	54,121	855	-	**9,000**	9,000	Solar Inspections by WC3
10-58-33	Continuing Education	1,075	2,114	4,361	1,727	1,350	**1,350**	-	
10-58-38	Uniforms	560	919	351	-	125	**125**	-	
10-58-74	Capital Outlay-Equipment	285	82,297	-	-	-	**-**	-	
10-58-75	Internal Service IT Expense	960	1,555	2,230	-	558	**558**	-	
	TOTAL EXPENDITURES	**183,170**	**377,942**	**362,777**	**5,416**	**85,251**	**58,893**	**(26,358)**	

FUND 10 GENERAL FUND STREETS AND ROADS ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-60-11	**Salaries/Wages Full-Time**	199,916	183,683	195,183	63,534	116,615	**121,502**	4,887	
10-60-12	**Overtime**	1,081	2,145	12,492	2,314	7,000	**8,000**	1,000	Increased to reflect 2023 expenditures
10-60-13	**Employee Benefits**	87,393	95,034	121,324	34,388	63,780	**64,521**	741	
10-60-14	**Salaries/Wages Part-Time**	-	-	128	70	3,691	**3,521**	(170)	
10-60-15	**Overtime Snow Removal**	8,608	4,925	27,065	415	11,500	**12,000**	500	
10-60-16	**Radio Maintenance**	300	320	606	144	750	**750**	-	
10-60-17	**Mobile Telephones**	2,337	2,990	3,824	1,258	3,500	**3,500**	-	
10-60-27	**Street Light Power**	63,177	66,312	68,591	30,956	72,000	**72,000**	-	
10-60-28	**Street Light Repair**	6,770	10,798	12,273	104	17,000	**25,000**	8,000	Replace lights in stock
10-60-30	**Bldg Maintenance & Utilities**	2,602	2,681	4,373	1,715	7,000	**4,500**	(2,500)	Match up with 2023 actual
10-60-31	**Rep.Potholes, Crack Seal, Etc.**	36,055	59,794	93,390	51,748	100,000	**100,000**	-	
10-60-33	**Continuing Education**	1,641	1,874	1,749	494	2,500	**2,500**	-	
10-60-34	**Prof and Tech Services**	-	-	15,611	9,989	10,000	**10,000**	-	
10-60-35	**Professional Org. Memberships**	199	-	-	-	250	**250**	-	
10-60-36	**Office Supplies**	101	235	353	-	500	**500**	-	
10-60-37	**Sidewalk Repair & Maint**	49,797	68,254	36,157	12,118	174,000	**100,000**	(74,000)	Highland Elementary project in FY24 done
10-60-38	**Uniforms & Safety Wear**	2,137	2,717	3,117	899	2,500	**2,500**	-	
10-60-39	**Street Striping**	15,138	20,691	19,939	13,315	25,000	**40,000**	15,000	Street striping for 1/3 of city
10-60-40	**School Crossing Maintenance**	1,542	1,538	1,407	-	3,000	**3,000**	-	
10-60-41	**Pedestrian Crossings**	1,460	1,351	10,548	-	14,000	**14,000**	-	
10-60-42	**Technical Manuals & Code Books**	-	-	-	-	200	**200**	-	
10-60-47	**Public Works Shop Tools & Sup**	6,534	4,453	6,216	5,769	6,000	**6,000**	-	
10-60-48	**Streets, Traffic, & Warn Signs**	9,858	19,781	22,645	5,957	20,000	**20,000**	-	
10-60-49	**Snow Removal**	6,291	3,167	140	-	-	**-**	-	
10-60-50	**Equipment Repair & Maintenance**	626	301	68	558	-	**1,000**	1,000	See FY21-23 actuals and FY24 mid-year

FUND 10
GENERAL FUND
STREETS AND ROADS

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
10-60-51	Fuel Expense Vehicles	5,594	12,125	14,246	6,356	13,100	13,100	-	
10-60-52	Snow Removal:Salt	29,621	43,864	77,247	16,282	62,000	55,000	(7,000)	
10-60-53	Snow Removal:Equipment Maint	16,430	10,166	13,191	7,892	25,000	25,000	-	
10-60-54	Snow Removal:Fuel & Oil	2,700	3,382	11,874	-	8,600	8,600	-	
10-60-56	Maintenance & Repair: Trucks	7,825	15,505	13,038	7,950	15,000	15,000	-	
10-60-57	Maintenance & Repair:Equipment	11,048	8,720	22,930	3,696	25,000	25,000	-	
10-60-58	Snow Removal Equipment	1,174	14,147	13,852	86	25,000	25,000	-	
10-60-59	Capital Equipment Purchases	138,450	-	-	-	-	-	-	
10-60-61	Drug Testing	607	543	1,017	400	2,200	700	(1,500)	
10-60-73	Capital Outlay-Improvements	-	2,450	2,972	-	7,000	7,000	-	
10-60-74	Capital Outlay-Equipment	-	97,814	9,410	193	10,000	33,000	23,000	3-F250 Trucks split with 5 departments
10-60-75	Capital Outlay-Special Projects	-	-	-	-	35,000	-	(35,000)	
10-60-76	Internal Service IT Expense	1,670	1,450	1,790	-	1,790	1,790	-	
10-60-77	Traffic Calming & Ped Safety	-	-	-	-	-	75,000	75,000	Council priority - Implement traffic calming toolbox
	TOTAL EXPENDITURES	718,681	763,211	838,767	278,600	890,476	899,434	8,958	

FUND 10
GENERAL FUND
ENGINEERING

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-66-11	Salaries/Wages Full-Time	79,927	107,546	117,324	40,396	80,488	**82,886**	2,398	
10-66-12	Overtime	-	118	68	52	500	**500**	-	
10-66-13	Employee Benefits	48,112	47,869	51,415	16,724	32,941	**32,558**	(383)	
10-66-29	Highland City PE Tracking Cost	-	-	2,215	851	10,000	**10,000**	-	
10-66-30	Car Allowance	4,205	3,327	3,763	2,400	4,800	**6,000**	1,200	
10-66-31	Professional & Tech Services	83,833	73,651	94,906	8,767	80,000	**70,000**	(10,000)	
10-66-32	GIS Survey	575	2,925	2,842	4,888	10,000	**10,000**	-	
10-66-33	Equipment-Supplies & Maint	-	-	976	-	1,000	**1,000**	-	
10-66-34	Fuel and Oil	-	-	-	326	-	**-**	-	
10-66-35	Continuing Education	1,226	1,334	3,141	275	2,000	**2,000**	-	
10-66-37	Telephone Reimbursement	1,115	1,198	1,161	585	1,080	**1,080**	-	
10-66-38	Uniforms	100	200	186	-	300	**400**	100	
10-66-39	Books, Memberships, & Subscrip	-	193	267	-	300	**300**	-	
10-66-42	Technical Manuals & Code Books	-	-	-	-	200	**200**	-	
	TOTAL EXPENDITURES	**219,092**	**238,361**	**278,263**	**75,264**	**223,609**	**216,924**	**(6,685)**	

FUND 10 GENERAL FUND PARKS AND RECREATION ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-70-11	**Salaries/Wages Full-Time**	92,098	130,245	151,855	242,681	272,217	**380,405**	108,188	Council Priority - 2 new employees - Mountain Ridge & Sprinkler/Parks Facilities Lead
10-70-12	**Overtime**	3,333	7,288	9,490	20,897	28,000	**15,000**	(13,000)	
10-70-13	**Employee Benefits**	55,621	73,050	73,813	93,421	143,862	**234,093**	90,231	2 New positions, part-time benefits/taxes
10-70-14	**Seasonal Employees**	70,431	67,242	89,640	47,989	329,000	**131,000**	(198,000)	Separated out permanent part-time and seasonal
10-70-15	**Salaries/Wages Part-Time**	-	-	-	-	-	**177,994**	177,994	Separated out permanent part-time and seasonal
10-70-16	**Mobile Telephones**	3,904	4,445	3,912	1,999	5,000	**5,000**	-	
10-70-17	**Public Works Bldg Utilities**	1,241	2,308	4,008	2,043	7,000	**7,000**	-	
10-70-19	**Flowers, Mulch, & Tree Replace**	-	-	-	-	3,500	**3,500**	-	
10-70-21	**Org. and Training Memberships**	326	285	710	-	500	**500**	-	
10-70-22	**Water Park Maintenance**	1,548	13,239	2,164	215	7,000	**7,000**	-	
10-70-24	**Playground Maintenance & Rep.**	7,779	745	777	8,267	19,000	**69,000**	50,000	Council priority - Improve parks
10-70-25	**Equipment-Supplies & Maint.**	8,342	11,905	4,453	4,279	26,000	**26,000**	-	
10-70-26	**Water Park Chemicals**	1,814	3,662	4,252	285	5,000	**5,000**	-	
10-70-27	**Power for Parks, Clocks, & Tim**	4,363	4,885	7,047	5,426	13,000	**13,000**	-	
10-70-28	**Recreation**	(45)	(130)	30,000	-	30,000	**30,000**	-	
10-70-29	**Sprinkler Parts & Replacement**	9,496	10,019	12,594	14,906	30,000	**30,000**	-	
10-70-30	**Vehicle Maintenance & Repair**	7,318	6,412	7,899	133	9,000	**9,000**	-	
10-70-31	**Park Maintenance Contract**	-	889	-	1,628	12,000	**12,000**	-	
10-70-32	**Water Park Utilities**	2,257	3,797	4,888	3,284	5,000	**5,000**	-	
10-70-33	**Lawn Equipment Maintenance**	8,857	12,272	13,782	4,937	13,000	**13,000**	-	
10-70-34	**Fuel and Oil**	5,537	15,098	13,403	22,173	33,700	**45,000**	11,300	Double this year's mid-year expenses
10-70-35	**Continuing Education**	388	3,075	3,465	192	3,200	**3,200**	-	
10-70-36	**Office Supplies**	65	339	141	-	500	**500**	-	
10-70-37	**Uniforms & Safety Wear**	1,783	3,308	2,961	855	6,000	**7,500**	1,500	Ensure sufficient funds for seasonal shirts, etc.
10-70-38	**Trail Maintenance**	-	65,242	73,274	28,117	162,000	**155,000**	(7,000)	Council Priority - Draper Hogs Hollow Trail

FUND 10
GENERAL FUND
PARKS AND RECREATION

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
10-70-39	Fertilizer & Weed Killer	26,917	21,303	38,736	36,764	129,000	**129,000**	-	
10-70-40	Public Works Shop Tools & Supp	1,298	2,110	1,844	743	4,000	**4,000**	-	
10-70-41	Arbor Day Tree Purchases	28,495	28,472	28,964	-	30,000	**30,000**	-	
10-70-42	Replacement Trees & Maint	8,754	8,216	10,225	-	10,000	**10,000**	-	
10-70-43	Tree Tools & Vehicle	-	-	39	770	-	**-**	-	
10-70-44	Highland Glen Park Improvement	7,110	15,074	55,328	9,831	43,500	**43,500**	-	
10-70-45	UT Cnty Murdock Trail Maint	8,433	4,289	8,689	3,407	21,500	**8,500**	(13,000)	
10-70-46	Mtn Ridge Park Maint	-	-	-	-	43,000	**25,000**	(18,000)	General park maint., Large items from Capital Fund
10-70-47	Charging for PI	-	108,000	108,000	-	108,000	**108,000**	-	Parks use of PI water
10-70-48	Restroom Maint. & Port-O-Potty	15,915	14,336	14,303	7,822	23,000	**23,000**	-	
10-70-49	Parks Equipment Move	-	-	13,187	8,214	16,800	**16,800**	-	
10-70-50	Field Rental Costs (POPotty)	1,400	3,169	2,833	1,384	3,000	**3,000**	-	
10-70-51	Disc Golf Expense	-	-	540	-	-	**-**	-	
10-70-69	Equipment Lease & Maintenance	3,507	3,000	3,508	-	3,500	**3,500**	-	
10-70-74	Small Equipment	25,000	7,157	17,999	9,280	67,000	**30,000**	(37,000)	
10-70-75	Capital Equipment Purchases	-	6,667	10,225	193	10,000	**85,000**	75,000	Ford Maverick (17-year old drivers) & sprinkler van
10-70-76	Internal Service IT Expense	540	920	800	-	800	**800**	-	
	TOTAL EXPENDITURES	**413,825**	**662,335**	**829,749**	**582,135**	**1,676,579**	**1,904,792**	**228,213**	

FUND 10
GENERAL FUND
COMMUNITY EVENTS

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-72-11	Salaries/Wages Full-Time	29,912	27,718	27,330	23,436	37,123	**5,715**	(31,408)	
10-72-12	Overtime	3,345	2,893	(48)	1,992	4,500	**4,500**	-	
10-72-13	Employee Benefits	8,765	8,513	5,824	3,539	5,382	**6,701**	1,319	
10-72-14	Salaries/Wages Part-Time	-	-	-	-	-	**43,013**	43,013	
10-72-23	Mileage Reimbursement	13	224	79	-	300	**300**	-	
10-72-28	Mobile Phone	680	733	579	-	800	**800**	-	
10-72-30	Uniforms	150	-	72	230	150	**300**	150	Additional shirts for Highland Fling
10-72-33	Continuing Education	315	8	-	-	250	**1,550**	1,300	
10-72-35	Community Center Utilities	2,779	3,177	5,216	2,592	8,000	**5,000**	(3,000)	
10-72-36	Community Center Bldg Maint.	4,474	5,738	5,779	2,190	7,000	**7,000**	-	
10-72-55	Highland Fling Expense	20,273	48,496	55,294	20,594	55,000	**60,000**	5,000	
10-72-59	Cultural Arts	3,000	3,000	3,000	3,000	3,000	**3,000**	-	
10-72-60	City Beautification	69	-	242	-	1,000	**2,000**	1,000	Additional yard-of-the-month banner
10-72-61	Tree Committee	1,817	3,500	3,500	45	3,500	**3,500**	-	
10-72-63	Community Enrichment	16,678	10,415	20,254	12,101	23,500	**42,500**	19,000	Christmas light replacement
10-72-70	Internal Service IT Expense	1,130	1,090	1,730	-	1,730	**1,730**	-	
	TOTAL EXPENDITURES	**93,402**	**115,506**	**128,850**	**69,720**	**151,236**	**187,609**	**36,374**	

FUND 10
GENERAL FUND
GARBAGE

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
10-73-11	**Salaries/Wages Full-Time**	28,264	28,577	28,429	14,354	29,786	**21,424**	(8,362)	
10-73-12	**Overtime**	7	156	202	216	-	**-**	-	
10-73-13	**Employee Benefits**	11,592	9,507	11,851	6,755	14,325	**12,246**	(2,079)	
10-73-14	**Salaries/Wages Part-Time**	1,349	82	-	198	2,000	**2,573**	573	
10-73-26	**Utility Billing**	7,665	8,842	9,465	9,105	17,200	**18,500**	1,300	
10-73-45	**Credit Card Fees**	4,226	4,657	6,103	5,620	10,000	**12,000**	2,000	
10-73-49	**North Pointe Tipping Fees**	261,484	261,258	278,543	139,490	320,000	**336,000**	16,000	Estimated 5% increase due to growth
10-73-50	**Hauling Contract**	643,274	694,829	806,872	433,881	900,000	**921,076**	21,076	Estimated increase due to growth and WM fees increase
10-73-51	**Bad Debt Expense**	-	(10)	4	(4)	-	**-**	-	
10-73-70	**Internal Service IT Expense**	400	405	380	-	1,100	**1,100**	-	
10-73-80	**Indirect Overhead**	-	-	-	-	12,582	**28,331**	15,749	
	TOTAL EXPENDITURES	**958,262**	**1,008,303**	**1,141,848**	**609,615**	**1,306,993**	**1,353,250**	**46,257**	

FUND 10
GENERAL FUND
TRANSFERS OUT

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	TRANSFERS OUT								
10-90-90	**Transfer to Capital Imp Fund**	1,063,000	3,068,200	4,146,830	-	1,690,000	**-**	(1,690,000)	FY24 Budget was for Parks maintenance building
10-90-89	**Transfer to Parks Capital Imp Fund**	-	-	-	-	-	**170,000**	170,000	Parks capital equipment replacement/saving program
10-90-88	**Transfer to Roads Capital Imp Fund**	-	-	-	-	-	**920,000**	920,000	Half of B&C road funds, Highland Blvd matching funds
10-90-87	**Transfer to Bldg Capital Imp Fund**	-	-	-	-	-	**521,542**		
10-90-91	**Transfer to Debt Service Fund**	1,256,698	869,433	347,813	-	499,000	**363,481**	(135,519)	Building bond debt service
10-90-96	**Transfer to Open Space Fund**	170,000	238,336	270,941	-	-	**-**	-	
10-90-98	**Transfer to Cem. Perpet. Fund**	12,000	6,474	-	-	-	**-**	-	
	TOTAL TRANSFERS OUT	**2,501,698**	**4,182,443**	**4,765,584**	**-**	**2,189,000**	**1,975,023**	**(735,519)**	

FUND 20 OPEN SPACE FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					**$ 449,846**	**$ -**		
	REVENUES								
20-30-91	**Transfer from General Fund**	170,000	238,336	270,941	-	-	-	-	
20-32-01	**Open Space Fee**	294,136	296,921	298,218	(1)	-	-	-	
20-34-10	**Sale of Property**	25,613	353,880	153,928	-	-	-	-	
20-36-10	**Interest Earnings**	2,230	2,277	17,922	10,781	20,154	-	(20,154)	
20-39-90	**PY Carryover Budgeted**	-	-	-	-	449,846	-	(449,846)	
	TOTAL REVENUES	**491,979**	**891,414**	**741,009**	**10,780**	**470,000**	**-**	**(470,000)**	
	EXPENDITURES & TRANSFERS								
20-43-11	**Salaries/Wages Full-Time**	90,116	119,942	141,765	-	-	-	-	
20-43-12	**Overtime**	531	2,892	9,279	-	-	-	-	
20-43-13	**Employee Benefits**	61,735	71,656	75,644	-	-	-	-	
20-43-14	**Seasonal Employees**	143,132	135,419	126,230	-	-	-	-	
20-43-17	**Public Works Bldg Utilities**	1,565	2,308	4,008	-	-	-	-	
20-43-18	**PW Shop Tools & Supplies**	1,290	699	789	-	-	-	-	
20-43-19	**Flowers, Mulch, & Tree Replace**	-	1,666	2,060	-	-	-	-	
20-43-20	**Beacon Hills Blvd os Maint**	-	10,056	-	-	-	-	-	
20-43-21	**Fertilizer & Weed Killer**	34,525	36,300	86,525	-	-	-	-	
20-43-22	**Trail Maintenance**	41,626	66,268	65,371	-	-	-	-	
20-43-23	**Power to Clocks & Lights**	6,938	7,406	8,474	-	-	-	-	
20-43-24	**Uniforms & Safety Wear**	2,000	1,995	645	-	-	-	-	
20-43-25	**Office Supplies**	-	78	56	-	-	-	-	
20-43-26	**Playground Maintenance & Rep.**	5,037	4,474	13,686	-	-	-	-	
20-43-31	**Professional & Tech Services**	-	6,325	8,860	-	-	-	-	
20-43-36	**Utility Billing**	8,517	8,842	9,465	-	-	-	-	
20-43-45	**Credit Card Fees**	4,226	4,657	6,103	-	-	-	-	
20-43-61	**Fuel & Oil**	13,090	23,279	20,515	-	-	-	-	

FUND 20
OPEN SPACE FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
20-43-62	Property Maintenance	10,741	(59,182)	132,955	-	-	-	-	
20-43-63	Repair and Maintenance	15,708	16,359	14,973	-	-	-	-	
20-43-64	Sprinkler Repair	11,863	11,236	31,972	-	-	-	-	
20-43-73	Equipment Replacement	25,000	-	52,512	-	-	-	-	
20-43-74	Capital Outlay	2,066	-	27,624	-	-	-	-	
20-43-75	Internal Service IT Expense	660	845	720	-	-	-	-	
20-43-80	Indirect Overhead	8,119	12,795	16,130	-	-	-	-	
20-43-81	Insurance Expense	1,708	1,607	2,421	-	-	-	-	
20-43-87	Transfer to Building Capital Imp Fund	-	-	-	-	470,000	-	(470,000)	
	TOTAL EXPENDITURES & TRANSFERS	**490,193**	**487,921**	**858,781**	**-**	**470,000**	**-**	**(470,000)**	
	Surplus (Deficit)	**1,786**	**403,493**	**(117,772)**	**10,780**	**-**	**-**		

FUND 21 CEMETERY PERPETUAL FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					$ 29,021	$ 153,238		
	REVENUES								
21-30-90	Transfer from General Fund	12,000	6,474	-	-	-	-	-	
21-32-01	Cemetery Lot Sales	393,076	427,319	330,437	185,799	425,000	360,500	(64,500)	
21-32-03	Other Income	-	8,600	-	-	-	-	-	
21-36-10	Interest Earnings	458	1,914	9,656	1,672	5,000	5,000	-	
21-39-90	PY Carryover Budgeted	-	-	-	-	-	70,917	70,917	
	TOTAL REVENUES	405,533	444,308	340,093	187,471	430,000	436,417	6,417	
	EXPENDITURES & TRANSFERS								
21-43-11	Salaries/Wages Full-Time	58,362	67,272	74,501	49,689	84,285	95,451	11,166	
21-43-12	Overtime	4,952	10,215	9,356	3,731	12,000	12,000	-	
21-43-13	Employee Benefits	36,726	42,719	43,390	24,848	50,520	51,017	497	
21-43-14	Seasonal Employees	13,168	12,897	13,804	3,060	21,000	6,561	(14,439)	Separated out permanent part-time employees
21-43-15	Salaries/Wages Part-Time	-	-	-	-	-	14,439	14,439	Separated out from seasonal employee budget line
21-43-17	Public Works Bldg Utilities	1,254	1,343	2,305	464	2,000	2,000	-	
21-43-18	Public Works Shop Tools & Supp	5,576	1,547	1,890	648	1,800	1,800	-	
21-43-19	Flowers, Mulch & Tree Replace	-	1,732	2,303	3,052	4,000	4,000	-	
21-43-20	Sprinkler Repair & Maintenance	5,121	10,355	3,580	5,400	6,000	6,000	-	
21-43-21	Fertilizer & Weed Killer	13,512	8,201	14,191	4,804	15,000	15,000	-	
21-43-24	Operations & Maintenance	4,420	1,626	4,903	428	5,500	5,500	-	
21-43-25	Fuel & Oil	1,885	1,864	2,492	1,399	3,500	3,500	-	
21-43-26	Equip. Repairs & Maint.	3,528	2,812	3,432	1,540	3,500	3,500	-	
21-43-28	Equipment Lease & Maintenance	3,482	3,157	3,567	258	3,500	3,500	-	
21-43-31	Engineering/Professional Svcs	-	2,125	361	-	-	11,000	11,000	Council Priority - Cemetery Perpetual Fund study
21-43-36	GIS Maint & Software	-	-	-	6,577	6,600	1,500	(5,100)	FY24 had a one-time software update cost
21-43-69	Office Equipment/IT	330	-	620	1,863	2,500	1,200	(1,300)	

FUND 21 CEMETERY PERPETUAL FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
21-43-74	**Capital Outlay**	-	57,737	103,534	-	78,000	**5,000**	(73,000)	Cemetery maintenance building
21-43-75	**Internal Service IT Expense**	460	805	640	-	640	**640**	-	
21-43-80	**Indirect Overhead**	2,129	3,845	10,122	-	4,550	**5,794**	1,244	
21-43-81	**Insurance Expense**	991	475	1,077	577	888	**1,200**	312	
21-90-90	**Transfer to General Fund**	-	242,234	252,044	-	-	**70,917**	70,917	
	TOTAL EXPENDITURES & TRANSFERS	**155,895**	**472,960**	**548,111**	**108,338**	**305,783**	**321,519**	**15,736**	
	Surplus (Deficit)	**249,638**	**(28,652)**	**(208,018)**	**79,133**	**124,217**	**114,898**		

FUND 22 LIBRARY FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					$ 111,971	$ 93,571		
	REVENUES								
22-31-10	**Property Taxes**	280,462	279,868	299,719	286,179	309,836	**314,801**	4,965	
22-31-11	**Delinquent Property Taxes**	21,577	19,995	19,568	1,443	19,000	**20,000**	1,000	
22-31-12	**Motor Vehicle Tax**	24,373	24,641	21,901	11,367	24,000	**24,000**	-	
22-32-10	**Fees & Fines**	14,589	18,050	15,990	8,997	18,000	**18,000**	-	1/3 Replacement 2/3 Overdue Fines
22-32-11	**Non-Resident Cards**	27,309	32,415	34,391	17,396	32,000	**34,000**	2,000	
22-32-12	**Proctoring Services**	1	12	67	10	-	**-**	-	
22-32-13	**Printing**	1,529	1,855	1,419	630	1,800	**1,500**	(300)	
22-36-10	**Interest Income**	234	510	4,041	1,471	500	**2,800**	2,300	
22-36-11	**Donations**	307	680	419	131	200	**200**	-	
22-36-12	**Grants**	6,813	36,340	18,222	3,524	5,000	**5,000**	-	We get an annual CLEF grant from the state
22-36-42	**Credit Card Fees**	-	-	-	-	-	**2,000**	2,000	
22-39-90	**PY Carryover Budget**	-	-	-	-	18,400	**25,000**	6,600	To help defray cost of new furniture.
	TOTAL REVENUES	**377,194**	**414,365**	**415,736**	**331,146**	**428,736**	**447,301**	**18,565**	
	EXPENDITURES								
22-43-11	**Salaries/Wages Full-Time**	79,002	88,385	97,115	43,424	86,414	**97,104**	10,690	
22-43-13	**Employee Benefits**	45,519	47,205	45,069	24,611	46,541	**53,066**	6,525	
22-43-14	**Salaries/Wages Part-Time**	137,793	137,931	114,761	69,199	144,133	**154,909**	10,776	
22-43-21	**Equipment**	14,653	4,558	3,224	316	5,000	**2,000**	(3,000)	No major equipment is reaching end of life
22-43-22	**Library Board Expenses**	72	354	97	14	250	**250**	-	
22-43-23	**Books & Materials**	29,194	20,262	31,778	22,870	42,000	**45,337**	3,337	Increase ebook spending to meet demand
22-43-25	**Mileage Reimbursement**	96	127	145	-	200	**200**	-	
22-43-27	**Postage**	-	327	205	197	500	**250**	(250)	More closely match 2023 actuals.
22-43-28	**IT Software**	13,979	14,085	25,482	9,402	15,000	**13,000**	(2,000)	Lower because of switch to Koha

FUND 22 LIBRARY FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
22-43-29	Printing	587	671	945	596	800	1,000	200	Match 2023 actuals
22-43-30	Programming	10,368	12,468	9,589	5,703	12,000	10,000	(2,000)	
22-43-31	Phone Reimbursement	1,838	1,696	2,116	1,140	2,160	2,160	-	
22-43-32	Uniforms/Emp. Misc.	631	1,273	768	1,200	1,000	1,000	-	
22-43-33	Continuing Education	460	1,163	2,069	-	2,500	1,200	(1,300)	Not planning on attending a national conference
22-43-35	Office Supplies	3,860	5,059	4,205	4,149	5,000	6,000	1,000	Cost of materials going up
22-43-50	Grant Expenditures	8,843	34,319	18,869	3,643	5,000	5,000	-	CLEF Grant expected
22-43-61	Indirect Overhead	5,835	8,114	8,254	-	7,236	9,735	2,499	
22-43-62	Insurance Expense	1,344	899	895	855	1,412	1,500	88	
22-43-63	Credit Card Fees	-	-	-	-	-	2,000	2,000	
22-43-70	Capital Outlay	-	-	-	-	35,000	25,000	(10,000)	Council Priority - New upholstered furniture
22-43-75	Internal Service IT Expense	5,000	15,416	16,590	-	16,590	16,590	-	
	TOTAL EXPENDITURES	359,075	394,312	382,175	187,319	428,736	447,301	18,565	
	Surplus (Deficit)	18,119	20,053	33,562	143,828	(0)	-		

FUND 23
PARKS TAX FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					$ 219,437	$ 212,937		
	REVENUES								
23-31-30	Parks Tax	-	17,017	172,475	55,408	150,000	175,000	25,000	
23-36-10	Interest Earnings	-	13	3,661	4,369	13,500	9,000	(4,500)	
23-39-90	PY Carryover Budgeted	-	-	-	-	6,500	-	(6,500)	
	TOTAL REVENUES	-	17,029	176,135	59,777	170,000	184,000	14,000	
	EXPENDITURES								
23-40-10	Park Expenditures	-	-	-	-	-	175,000	175,000	
23-90-90	Transfer to Parks Capital Imp Fund	-	-	-	-	170,000	-	(170,000)	
	TOTAL EXPENDITURES	-	-	-	-	170,000	175,000	175,000	
	Surplus (Deficit)	-	17,029	176,135	59,777	-	9,000		

FUND 24 BUILDING AND DEVELOPMENT FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Unassigned Fund Balance:					**$ 276,349**	**$ 593,425**		
	REVENUES								
24-30-91	**Transfer from General Fund**	-	-	279,433	-	-	**-**	-	
24-32-21	**Building Permits**	-	-	5,385	508,248	1,010,000	**800,000**	(210,000)	
24-32-22	**Building Plan Check Fees**	-	-	-	121,274	238,500	**200,000**	(38,500)	
24-32-29	**Infrastructure Reimb. (Legal)**	-	-	-	6,556	-	**-**	-	
24-34-10	**Zoning**	-	-	-	3,300	4,000	**5,000**	1,000	
24-34-15	**Preliminary Review**	-	-	-	4,920	10,000	**8,000**	(2,000)	
24-34-16	**Final Review**	-	-	-	1,229	8,000	**2,000**	(6,000)	
24-34-18	**Public Works Inspection Fee**	-	-	-	20,259	20,000	**30,000**	10,000	
24-34-21	**Civil Review Fee**	-	-	-	4,094	25,000	**6,500**	(18,500)	
24-34-22	**Appeal Fee**	-	-	-	-	-	**3,500**	3,500	Appeal authority moved from General Fund
24-36-10	**Interest Earnings**	-	-	-	4,143	21,500	**9,000**	(12,500)	
24-36-42	**Credit Card Fees**	-	-	-	-	51,000	**75,000**	24,000	
24-39-90	**PY Carryover**	-	-	-	-	-	**-**	-	
	TOTAL REVENUES	**-**	**-**	**284,818**	**674,023**	**1,388,000**	**1,139,000**	**(249,000)**	
	ADMIN EXPENDITURES								
24-43-80	**Indirect Overhead**	-	-	-	-	17,254	**24,453**	7,199	
24-43-81	**Insurance Expense**	-	-	-	1,560	3,367	**3,400**	33	
24-43-82	**Credit Card Fees**	-	-	-	-	52,000	**75,000**	23,000	
	TOTAL ADMIN EXPENDITURES	**-**	**-**	**-**	**1,560**	**72,621**	**102,853**	**30,232**	
	PLANNING & ZONING EXPENDITURES								
24-52-11	**Salaries/Wages Full-Time**	-	-	3,166	52,398	132,115	**170,310**	38,195	
24-52-12	**Overtime**	-	-	54	195	1,000	**1,000**	-	
24-52-13	**Employee Benefits**	-	-	(442)	26,441	64,161	**77,843**	13,682	
24-52-14	**Salaries/Wages Part-Time**	-	-	-	6,207	-	**11,110**	11,110	
24-52-15	**Planning Commission Salaries**	-	-	-	-	4,032	**-**	(4,032)	
24-52-21	**Professional Org. Memberships**	-	-	-	-	750	**750**	-	
24-52-22	**Public Notices**	-	-	-	-	750	**750**	-	
24-52-23	**Mileage Reimbursement**	-	-	-	89	375	**375**	-	
24-52-25	**Special Projects**	-	-	-	-	120,000	**30,000**	(90,000)	Council Priority - General Plan carry over to FY2025
24-52-27	**Postage**	-	-	-	-	188	**-**	(188)	

FUND 24
BUILDING AND DEVELOPMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
24-52-28	**Software Licenses**	-	-	-	5,550	5,550	**1,350**	(4,200)	25% of CivicReview software license/maintenance
24-52-30	**Uniforms**	-	-	-	-	150	**200**	50	
24-52-31	**Plat Recording Fees**	-	-	-	256	1,500	**1,500**	-	
24-52-32	**Planner & Professional Svc**	-	-	-	10,256	25,000	**7,344**	(17,656)	85% of Planning Commission pay
24-52-33	**Continuing Education**	-	-	-	-	3,375	**3,375**	-	
24-52-35	**Phone Reimbursement**	-	-	-	254	900	**2,160**	1,260	
24-52-74	**Capital Outlay Equipment**	-	-	-	-	-	**29,000**	29,000	Community Development truck
24-52-36	**Appeal Authority**	-	-	-	-	-	**3,500**	3,500	Moved from General Fund
	TOTAL PLANNING & ZONING EXPENDITURES	**-**	**-**	**2,778**	**101,646**	**359,846**	**340,567**	**(19,279)**	
	BUILDING INSPECTION EXPENDITURES								
24-58-11	**Salaries/Wages Full-Time**	-	-	2,872	97,969	154,329	**197,806**	43,477	
24-58-12	**Overtime**	-	-	108	4,097	8,000	**5,000**	(3,000)	
24-58-13	**Employee Benefits**	-	-	193	54,682	86,925	**108,287**	21,362	
24-58-14	**Salaries/Wages Part-Time**	-	-	-	-	-	**10,920**	10,920	Fire Inspector Position
24-59-11	**Allocated Salaries/Wages Full-Time**	-	-	2,441	59,085	166,227	**203,895**	37,668	
24-59-12	**Allocated Overtime**	-	-	-	775	93,478	**2,000**	(91,478)	
24-59-13	**Allocated Employee Benefits**	-	-	77	28,595	-	**69,316**	69,316	
24-59-14	**Allocated Wages/Salaries Part-Time**	-	-	-	135	-	**4,702**	4,702	
24-58-21	**Professional Org. Memberships**	-	-	-	-	525	**525**	-	
24-58-23	**Mileage Reimbursement**	-	-	-	273	75	**475**	400	
24-58-24	**Tools, Supplies & Postage**	-	-	-	134	150	**150**	-	
24-58-25	**Fuel Expenditure Vehicles**	-	-	-	307	2,625	**2,625**	-	
24-58-26	**Technical Manuals & Code Books**	-	-	-	1,552	150	**250**	100	
24-58-28	**Software**	-	-	-	1,883	2,625	**3,975**	1,350	25% of CivicReview software license/maintenance
24-58-29	**Cell Phone**	-	-	-	449	2,250	**2,250**	-	
24-58-31	**Professional & Tech. Services**	-	-	-	33,216	115,000	**51,000**	(64,000)	
24-58-33	**Continuing Education**	-	-	-	191	4,050	**4,050**	-	
24-58-38	**Uniforms**	-	-	-	-	375	**375**	-	
24-58-75	**Internal Service IT Expense**	-	-	-	-	1,673	**1,673**	-	
	TOTAL BUILDING INSPECTION EXPENDITURES	**-**	**-**	**5,691**	**283,341**	**638,456**	**669,274**	**30,817**	
	TOTAL EXPENDITURES	**-**	**-**	**8,469**	**386,547**	**1,070,924**	**1,112,694**	**41,770**	
	Surplus (Deficit)	**-**	**-**	**276,349**	**287,476**	**317,076**	**26,306**		

FUND 30 DEBT SERVICE FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					**$ 841,447**	**$ 447**		
	REVENUES								
30-30-90	**Transfer from Building Capital Imp Fund**	22,314	57,052	83,483	-	60,000	**70,000**	10,000	From Building Capital Improvement impact fees
30-30-91	**Transfer from General Fund**	1,256,698	869,433	347,813	-	499,000	**363,481**	(135,519)	Remaining needed to cover building bond DS
30-30-92	**Transfer from Cap Proj Park**	88,060	439,050	517,273	-	400,000	**517,776**	117,776	From Parks impact fees
30-33-30	**Debt Service Fund Surplus**	-	-	-	-	841,000	**-**	(841,000)	
	TOTAL REVENUES	**1,367,072**	**1,365,535**	**948,569**	**-**	**1,800,000**	**951,257**	**(848,743)**	
	EXPENDITURES								
30-40-56	**2016 Bond Principal (2007 Ref)**	445,000	449,000	452,000	475,000	475,000	**472,000**	(3,000)	Parks bond principal
30-40-57	**2016 Bond Interest (2007 Ref)**	84,651	75,240	65,273	30,472	60,000	**45,776**	(14,224)	Parks bond interest
30-40-58	**2020 Bond Principal (Ref)**	395,000	814,000	411,000	404,000	404,000	**422,000**	18,000	Building bond principal
30-40-59	**2020 Bond Interest (Ref)**	26,338	27,295	20,296	9,268	20,000	**11,481**	(8,519)	Building bond interest
30-90-90	**Transfer to General Fund**	-	-	-	841,000	841,000	**-**	(841,000)	General Fund overpaid in prior year
	TOTAL EXPENDITURES	**950,990**	**1,365,535**	**948,569**	**1,759,740**	**1,800,000**	**951,257**	**(7,743)**	
	Surplus (Deficit)	**416,082**	**0**	**0**	**(1,759,740)**	**-**	**-**		

FUND 40 PARKS CAPITAL IMPROVEMENT FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					$ 7,133,406	$ 5,127,571		
	REVENUES								
40-30-90	Transfer from General Fund	625,000	2,351,278	3,455,387	-	-	170,000	170,000	Large equip purchase/savings program, Mtn. Ridge Park
40-30-91	Transfer from Other Funds	-	-	-	450,852	720,852	-	(720,852)	
40-34-71	Park Impact Fees	675,988	1,459,040	638,272	576,166	921,000	600,000	(321,000)	
40-34-75	Miscellaneous Fees	70,000	-	-	-	-	-	-	
40-34-76	Sale of Property	-	-	-	16,511	16,500	10,000	(6,500)	
40-36-10	Interest Income	17,370	24,034	292,582	140,956	336,850	165,000	(171,850)	
40-36-15	Grants	-	-	-	51,063	51,063	-	(51,063)	
40-36-18	Park Donations	-	-	757,558	-	50,000	-	(50,000)	
40-36-20	Park Donations Highland Glen	-	2,000	-	-	-	-	-	
40-39-90	PY Carryover Budgeted	-	-	-	-	3,027,100	1,749,876	(1,277,224)	
	TOTAL REVENUES	1,388,358	3,836,352	5,143,798	1,235,548	5,123,365	2,694,876	(2,428,489)	
	EXPENDITURES & TRANSFERS								
40-40-31	Professional & Tech Services	-	-	4,490	-	-	-	-	
40-40-71	Major Park Constr/Repair	-	-	-	-	-	30,000	30,000	Wildrose Park Improvements
40-40-73	Spring Creek Park Construction	42,588	19,587	-	-	-	-	-	
40-40-75	Park Equipment Purchase & Savings	-	5,779	291,816	13,993	15,000	85,000	70,000	Council Priority - Parks equipment replacement
40-40-76	Trails	-	71,591	123,178	18,000	25,000	260,000	235,000	Council Priority - Mitchell Hollow Trail, Foxwood Trail
40-40-78	Mountain Ridge Park	54,308	205,460	4,820,682	2,781,878	3,660,000	1,800,000	(1,860,000)	Mountain Ridge Park Phase 2
40-40-79	Cemetery Capital Project	-	-	-	-	-	-	-	
40-40-80	Highland Glen Park Imp	-	23,195	1,015	-	-	-	-	
40-40-86	Bond Trust Fees	2,100	2,100	2,100	-	2,100	2,100	-	
40-90-10	Transfer to Debt Service Fund	88,060	439,050	517,273	-	400,000	517,776	117,776	
	TOTAL EXPENDITURES & TRANSFERS	187,055	766,761	5,760,553	2,813,871	4,102,100	2,694,876	(1,407,224)	
	Surplus (Deficit)	1,201,303	3,069,590	(616,755)	(1,578,323)	1,021,265	-		

FUND 41
ROADS CAPITAL IMPROVEMENT FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					**$ 382,076**	**$ 768,919**		
	REVENUES								
41-30-90	**Transfer from General Fund**	438,000	716,922	416,383	-	740,000	**920,000**	180,000	Half of B&C Roads & Highland Blvd matching
41-33-60	**MAG Grant Corrdor Preservation**	-	526,597	-	537,492	537,492	**-**	(537,492)	
41-34-72	**Road Impact Fees**	276,240	144,192	61,024	49,510	125,000	**70,000**	(55,000)	
41-34-74	**Miscellaneous Revenue**	-	-	(0)	35	-	**-**	-	
41-36-10	**Interest Income**	8,000	7,014	15,500	2,133	10,000	**5,000**	(5,000)	
41-39-90	**PY Carryover Budgeted**	-	-	-	-	-	**-**	-	
	TOTAL REVENUES	**722,241**	**1,394,725**	**492,907**	**589,171**	**1,412,492**	**995,000**	**(417,492)**	
	EXPENDITURES								
41-40-61	**East/West Corridor**	2,500	507,588	(29,200)	-	-	**-**	-	
41-40-70	**Capital Road Projects**	-	1,456,900	-	-	159,980	**-**	(159,980)	
41-40-71	**Major Road Maintenance**	35,343	637,538	652,419	467,231	470,000	**475,000**	5,000	
41-40-79	**Road Project Matching**	3,380	302,740	498,119	156,415	156,415	**450,000**	293,585	Highland Blvd
41-40-95	**Appropriation to Imp Fee Fund Balance**	-	-	-	-	-	**70,000**	70,000	
41-40-81	**Capital Outlay-Equipment**	-	-	278,868	116,263	239,254	**-**	(239,254)	
	TOTAL EXPENDITURES	**41,223**	**2,904,766**	**1,400,206**	**739,909**	**1,025,649**	**995,000**	**(30,649)**	
	Surplus (Deficit)	**681,017**	**(1,510,040)**	**(907,299)**	**(150,738)**	**386,843**	**-**		

ACCT	FUND 42 BUILDINGS CAPITAL IMPROVEMENT FUND DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					**$ 1,182,038**	**$ 2,102,938**		
	REVENUES								
42-30-90	**Transfer from General Fund**	-	-	-	-	950,000	**521,542**	(428,458)	
42-30-91	**Transfer from Other Funds**	-	-	-	-	470,000	**-**	(470,000)	
42-36-10	**Interest Income**	3,482	5,236	42,689	25,311	3,000	**45,000**	42,000	
42-36-12	**PSD Impact Fee**	152,264	194,430	83,483	69,983	60,000	**70,000**	10,000	
42-39-90	**PY Carryover Budgeted**	-	-	-	-	899,100	**1,807,100**	908,000	
	TOTAL REVENUES	**155,746**	**199,666**	**126,172**	**95,294**	**2,382,100**	**2,443,642**	**61,542**	
	EXPENDITURES & TRANSFERS								
42-40-67	**New Parks Maintenance Bldg.**	(359)	2,650	21,850	40,589	500,000	**2,241,542**	1,741,542	Additional revenue from open space sales in FY24
42-40-65	**Building Improvements**	-	-	-	-	-	**130,000**	130,000	Flooring, heaters, Council priority - Fire driveway
42-40-86	**Bond Fees**	1,500	1,500	1,500	-	2,100	**2,100**	-	
42-90-00	**Transfer To Debt Service**	22,314	57,052	83,483	-	60,000	**70,000**	10,000	
	TOTAL EXPENDITURES & TRANSFERS	**23,455**	**61,202**	**106,833**	**40,589**	**562,100**	**2,443,642**	**1,881,542**	
	Surplus (Deficit)	**132,291**	**138,464**	**19,339**	**54,706**	**1,820,000**	**-**		

FUND 44
TOWN CENTER EXACTION FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					**$ 278,383**	**$ 6,143**		
	REVENUES								
44-36-10	**Interest Income**	(1,183)	(1,453)	10,731	6,516	11,370	-	(11,370)	
44-36-13	**Town Center Exaction**	(162,948)	-	-	-	16,390	-	(16,390)	
44-39-90	**PY Carryover Budgeted**	-	-	-	-	276,518	-	(276,518)	
	TOTAL REVENUES	**(164,131)**	**(1,453)**	**10,731**	**6,516**	**304,278**	**-**	**(27,760)**	
	EXPENDITURES & TRANSFERS								
44-40-70	**Exaction Fee Reimbursed to Dev**	-	62,141	-	-	-	-	-	
44-90-90	**Transfer to Capital Improvement Fund**	-	-	-	200,000	300,000	-	(300,000)	
	TOTAL EXPENDITURES & TRANSFERS	**-**	**62,141**	**-**	**200,000**	**300,000**	**-**	**(300,000)**	
	Surplus (Deficit)	**(164,131)**	**(63,594)**	**10,731**	**(193,484)**	**4,278**	**-**		

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
FUND 52									
SEWER FUND									
	Beginning Fund Balance:					$ 2,308,718	$ 2,657,557		
	REVENUES								
52-30-91	Transfer from Other Funds	-	-	29,587	-	-	-	-	
52-37-10	Sewer Services	2,127,978	2,186,173	2,409,834	1,249,391	2,525,000	2,770,000	245,000	Potential increase in city portion of the rate
52-37-20	Impact Fees	304,865	503,662	298,007	262,965	150,000	300,000	150,000	
52-37-50	Sewer Finance	(73)	(4)	-	-	-	-	-	
52-38-10	Interest Earnings	20,081	22,194	111,803	56,350	75,000	50,000	(25,000)	
52-38-11	Developer Contributions	1,337,191	-	806,169	-	-	-	-	
52-38-80	Miscellaneous	-	-	(0)	26,298	-	-	-	
52-38-90	Sewer Connections	-	-	500	-	-	-	-	
52-38-95	PY Carryover	-	-	-	-	81,258	92,675	11,417	
	TOTAL REVENUES	3,790,043	2,712,025	3,655,899	1,595,003	2,831,258	3,212,675	381,417	
	EXPENDITURES								
52-40-11	Salaries/Wages Full-Time	150,225	175,277	189,530	71,774	135,810	158,608	22,798	
52-40-12	Overtime	5,931	7,749	8,680	1,990	8,000	8,000	-	
52-40-13	Employee Benefits	78,781	91,707	90,201	36,641	70,658	83,201	12,543	
52-40-14	Salaries/Wages Part-Time	-	-	-	802	-	14,966	14,966	
52-40-17	Radio Maintenance & Tower Rent	86	86	87	63	100	100	-	
52-40-18	Mobile Telephones	3,376	2,959	2,708	1,211	3,400	3,400	-	
52-40-19	PW Building Utilities	1,448	2,491	4,354	2,081	3,500	3,500	-	
52-40-20	Insurance Expense	13,079	14,718	14,711	10,062	10,000	13,000	3,000	
52-40-21	Professional Org. Memberships	(45)	-	-	-	-	-	-	
52-40-23	Continuing Education	92	1,489	211	530	2,500	2,500	-	
52-40-24	Office Supplies/IT	18	88	69	-	1,500	1,500	-	
52-40-25	Equip-Repair & Maintenance	-	204	832	481	1,500	1,500	-	

FUND 52 SEWER FUND									
ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
52-40-26	**Depreciation Expense**	401,552	482,261	488,998	-	401,553	**500,000**	98,447	
52-40-27	**Power for Lift Stations**	13,876	13,185	20,028	10,661	15,000	**22,000**	7,000	
52-40-28	**Fuel and Oil**	3,138	4,234	4,430	2,140	6,600	**6,600**	-	
52-40-29	**Uniforms & Safety Wear**	1,628	1,847	2,747	958	2,000	**2,000**	-	
52-40-30	**Equipment Supplies**	90	-	826	-	-	**25,000**	25,000	Council priority - Security cameras
52-40-32	**Engineering/Prof Services**	23,660	12,240	3,846	3,781	25,000	**25,000**	-	
52-40-33	**Lift Stations, Maint & Repairs**	18,711	2,526	10,968	9,028	60,000	**60,000**	-	
52-40-34	**PW Shop Tools & Supplies**	2,249	2,158	663	1,482	2,000	**2,000**	-	
52-40-35	**Blue Stakes Expense**	-	-	-	-	300	**300**	-	
52-40-36	**Utility Billing**	7,982	8,842	9,465	6,568	10,000	**13,500**	3,500	
52-40-37	**Credit card fees**	4,226	4,657	6,103	3,869	5,178	**5,178**	-	
52-40-41	**System Repairs**	1,226	3	115	2,582	20,000	**20,000**	-	
52-40-42	**TSSD Collection & Disposal Fee**	1,012,988	907,105	968,300	359,929	1,500,000	**1,500,000**	-	Increased by 40% mid FY24 - TSSD rate increase
52-40-43	**American Fork Sewer Fees**	29,158	29,168	29,158	2,430	15,000	**-**	(15,000)	Funding need gone with Pheasant Hollow upgrades
52-40-50	**Scada Maint & Upgrade**	-	314	13,494	797	5,000	**5,000**	-	
52-40-59	**Capital Equipment Purchases**	-	18,142	-	193	37,500	**150,000**	112,500	New truck, truck camera, emergency bypass pump
52-40-70	**Capitay Outlay-LIft Station Ph**	-	-	-	-	36,558	**-**	(36,558)	
52-40-71	**Pump Maint**	-	-	-	-	7,000	**10,645**	3,645	See rate study
52-40-72	**Dry Creek Sewer Line/Lift St**	-	-	-	-	116,986	**-**	(116,986)	
52-40-73	**Capital Expenses/Projects**	1,465,290	1,100,948	1,765,715	28,515	240,184	**500,000**	259,816	Shed, lining project, Dry Creek lift station generator
52-40-76	**Bad Debt Expense**	59	14	16	8	-	**-**	-	
52-40-78	**Manholes, Root, Infiltration**	-	-	-	3,122	14,600	**15,208**	608	See rate study
52-40-80	**Indirect Overhead**	81,451	103,167	108,276	-	41,357	**58,039**	16,682	
52-40-85	**Internal Service IT Expense**	1,110	1,570	1,930	-	1,930	**1,930**	-	
52-40-99	**GASB 68 Benefits Expense**	(14,822)	-	-	-	2,000	**-**	(2,000)	
	TOTAL EXPENDITURES	**3,306,564**	**2,989,147**	**3,746,460**	**561,698**	**2,802,714**	**3,212,675**	**409,961**	
	Surplus (Deficit)	**483,479**	**(277,122)**	**(90,561)**	**1,033,305**	**28,544**	**-**		

FUND 53									
PRESSURIZED IRRIGATION FUND					MID-YEAR	ADOPTED	ADOPTED	CHANGE	
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	FY2024	
ACCT	DESCRIPTION	FY2021	FY2022	FY2023	DEC 2023	FY2024	FY2025	TO FY2025	NOTES
	Beginning Fund Balance:					$ 5,302,774	$ 4,387,506		
	REVENUES								
53-30-90	Transfer from General Fund	-	108,000	108,000	-	-	**108,000**	108,000	
53-37-05	Transfer from Other Funds	-	-	81,263	655	-	**-**	-	
53-37-10	Service Charges	2,155,244	2,174,265	2,454,176	1,264,394	2,500,000	**2,500,000**	-	
53-37-11	Special Service Charges	40,600	217,500	1,000	-	-	**-**	-	
53-37-20	Impact Fees	401,015	660,608	474,679	194,605	320,000	**375,000**	55,000	
53-37-31	PI Water Meters	45,562	67,182	49,077	22,825	40,000	**50,000**	10,000	
53-38-10	Interest Earnings	22,395	26,218	163,903	104,920	100,000	**175,000**	75,000	
53-38-11	Developer Contributions	928,725	-	213,691	-	-	**-**	-	
53-38-90	Grant Revenue	-	-	2,443,114	252,044	1,300,000	**3,300,000**	2,000,000	
53-38-95	PY Carryover	-	-	-	-	1,366,437	**1,481,740**	115,303	
	TOTAL REVENUES	**3,593,541**	**3,253,774**	**5,988,904**	**1,839,443**	**5,626,437**	**7,989,740**	**2,363,303**	
	EXPENDITURES & TRANSFERS								
53-40-11	Salaries/Wages Full-Time	163,111	175,341	189,608	118,860	235,125	**249,050**	13,925	
53-40-12	Overtime	7,316	7,600	9,893	14,377	16,000	**16,000**	-	
53-40-13	Employee Benefits	89,112	84,982	92,860	61,613	125,249	**124,045**	(1,204)	
53-40-14	Seasonal Employees	7,376	6,419	13,095	5,418	15,000	**15,000**	-	
53-40-15	Salaries/Wages Part-Time	-	-	-	-	-	**14,966**	14,966	
53-40-17	Radio Maintenance & Tower Rent	-	-	-	-	26,925	**26,925**	-	Sensus meters - new tower reading system
53-40-18	Mobile Telephones	2,732	3,037	2,822	1,125	3,000	**3,000**	-	
53-40-19	PW Building Utilities	1,290	2,308	4,008	1,531	3,000	**4,000**	1,000	Match 2023 level
53-40-20	Insurance Expense	19,412	19,429	22,087	25,749	27,611	**22,000**	(5,611)	
53-40-21	Professional Org. Memberships	888	807	831	-	1,000	**1,000**	-	
53-40-22	Uniforms & Safety Wear	305	653	887	360	1,000	**1,500**	500	1 more employee in PI now
53-40-23	Continuing Education	259	2,381	934	720	2,000	**2,000**	-	
53-40-24	Office Supplies/IT	72	105	84	-	600	**600**	-	
53-40-25	Equip-Repairs & Maintenance	-	238	-	-	-	**-**	-	
53-40-26	Depreciation Expense	451,169	507,629	511,621	-	451,169	**520,000**	68,831	

FUND 53
PRESSURIZED IRRIGATION FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
53-40-27	**Power For Lift Stations**	200,707	176,215	169,506	116,278	240,000	**245,000**	5,000	Additional for 6000 West pump station
53-40-28	**Fuel & Oil**	1,961	5,480	3,759	2,395	6,600	**6,600**	-	
53-40-29	**Equipment Supplies**	-	1,425	203	-	1,000	**26,000**	25,000	Council priority - Security cameras
53-40-30	**PI Meter Purchases**	48,633	135,204	219	-	80,000	**50,000**	(30,000)	
53-40-31	**Professional & Tech. Services**	38,301	36,011	(21,678)	7,482	30,000	**30,000**	-	
53-40-32	**Engineering Expenses**	4,190	-	-	-	-	**-**	-	
53-40-35	**Blue Stakes Expenses**	1,099	1,814	2,471	555	1,800	**2,400**	600	
53-40-36	**Utility Billing**	7,982	8,842	9,465	6,568	10,246	**13,500**	3,254	
53-40-37	**P. W Shop Tools & Supplies**	764	1,174	430	157	1,500	**1,500**	-	
53-40-38	**Pump, Well, PRV Repair & Maint**	3,652	58,499	3,847	569	80,427	**100,000**	19,573	Mainline meter replacements
53-40-40	**SCADA Maintenance**	280	950	13,730	4,034	5,000	**15,000**	10,000	Increased to reflect FY23 pricing and spend
53-40-41	**System Repairs**	(8,527)	46,708	9,177	18,640	35,000	**35,000**	-	
53-40-43	**System Connection Costs**	-	-	-	-	-	**-**	-	
53-40-45	**Credit Card Fees**	4,226	4,657	6,103	3,869	5,178	**7,000**	1,822	
53-40-50	**Grant Expenditures**	-	1,285	-	988,951	2,500,000	**2,600,000**	100,000	Balance of PI system
53-40-59	**Capital Equipment Purchases**	-	18,142	-	193	37,500	**33,000**	(4,500)	3-F250 trucks split between multiple funds
53-40-60	**Capital Expenses/Projects**	404,885	882,518	22,909	32,666	764,940	**2,500,000**	1,735,060	6000 West pump station, VFD replacement
53-40-74	**Water Share Assessments**	353,919	453,093	273,277	420,354	605,000	**1,100,000**	495,000	Irrigation co. assessment increases and Weir rebuild
53-40-75	**Interest Expense Bonds**	5,924	-	-	-	-	**-**	-	
53-40-76	**Bad Debt Expense**	29	15	18	10	-	**-**	-	
53-40-77	**Interest Expense Saved Shares**	25,418	-	22,471	-	30,000	**25,000**	(5,000)	
53-40-78	**Valve Collar Replacements**	-	-	-	-	11,249	**11,699**	450	See utility study
53-40-79	**Pond Maintenance**	-	-	-	32	10,967	**11,406**	439	See utility study
53-40-80	**Indirect Overhead**	77,056	97,374	116,125	-	141,491	**59,689**	(81,802)	
53-40-81	**Equipment Lease & Maintenance**	2,501	6,391	6,420	6,404	6,500	**6,500**	-	
53-40-85	**Internal Service IT Expense**	1,160	1,765	2,360	-	2,360	**2,360**	-	
53-40-99	**GASB 68 Benefits Expense**	(10,872)	-	-	-	4,000	**-**	(4,000)	
53-40-90	**Transfer Out Oth Non Operating**	108,000	525,000	108,000	-	108,000	**-**	(108,000)	
53-40-91	**Transfer to General Fund**	-	-	-	-	-	**108,000**	108,000	
	TOTAL EXPENDITURES & TRANSFERS	**2,014,330**	**3,273,489**	**1,597,541**	**1,838,911**	**5,626,437**	**7,989,740**	**2,363,303**	
	Surplus (Deficit)	**1,579,211**	**(19,715)**	**4,391,362**	**532**	**0**	**-**		

FUND 54 STORM SEWER FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					$ 1,862,697	**1,777,974**		
	REVENUES								
54-30-91	Transfer from Sewer Fund	-	-	793	-	-	**-**	-	
54-37-40	Storm Sewer Collection Fees	495,776	503,469	732,302	376,843	700,000	**750,000**	50,000	
54-37-70	Permit Fee New Construction	82,500	277,750	179,500	57,000	100,000	**120,000**	20,000	
54-38-10	Interest Earnings	6,483	7,998	60,813	40,065	25,000	**60,000**	35,000	
54-38-11	Developer Contributions	-	-	521,925	-	-	**-**	-	
54-38-90	Miscellaneous	123,183	-	15,000	7,506	-	**-**	-	
54-38-95	PY Carryover Budgeted	-	-	-	-	272,863	**325,160**	52,297	
	TOTAL REVENUES	**707,942**	**789,217**	**1,510,333**	**481,415**	**1,097,863**	**1,255,160**	**157,297**	
	EXPENDITURES								
54-40-11	Salaries/Wages Full-Time	118,956	151,200	170,244	81,807	142,632	**148,895**	6,263	
54-40-12	Overtime	319	1,628	5,366	2,101	3,000	**5,500**	2,500	
54-40-13	Employee Benefits	53,455	69,983	79,781	41,218	68,014	**75,729**	7,715	
54-40-14	Salaries/Wages Part-Time	-	-	-	802	-	**14,966**	14,966	
54-40-15	Seasonal Employees	-	-	128	-	10,000	**-**	(10,000)	
54-40-18	Mobile Telephones	643	877	948	452	900	**900**	-	
54-40-19	PW Building Utilities	1,219	2,308	4,008	1,531	3,500	**4,500**	1,000	
54-40-20	Continuing Education	-	-	-	-	600	**600**	-	
54-40-21	Computer Programs & Software	(45)	-	-	-	-	**-**	-	
54-40-22	Uniforms & Safety Wear	-	146	-	-	200	**200**	-	
54-40-23	Professional Org. Memberships	-	-	91	-	50	**50**	-	
54-40-24	Office Supplies/IT	49	88	56	-	500	**500**	-	
54-40-25	System Reconstruction	66,347	205,526	1,088	2,922	73,116	**73,116**	-	Replacement of sumps and drain improvements
54-40-26	Depreciation Expense	188,140	253,346	256,068	-	188,140	**260,000**	71,860	

FUND 54
STORM SEWER FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
54-40-27	Street Sweeping	24,950	30,288	32,509	2,741	40,945	42,000	1,055	
54-40-29	Equipment Supplies	783	179	-	-	500	25,500	25,000	Council priority - Security cameras
54-40-30	Cell Phone	132	373	643	-	-	1,000	1,000	
54-40-31	Fuel and Oil Expense	-	419	-	-	2,500	2,500	-	
54-40-32	Professional Services	20,390	27,354	15,585	8,703	20,000	20,000	-	
54-40-35	Public Information	-	198	-	-	-	-	-	
54-40-36	Utility Billing	7,982	8,842	9,465	6,568	10,008	13,500	3,492	
54-40-37	Utah County Coalition	2,101	2,044	1,022	2,019	2,500	2,500	-	
54-40-38	PW Shop Tools & Supplies	1,399	167	-	-	1,200	1,200	-	
54-40-39	Insurance Expense	2,691	2,002	2,677	2,730	3,643	5,200	1,557	
54-40-40	Debris Basin Annual Maintenance	4,000	-	240,013	-	15,000	15,000	-	
54-40-41	System Repairs & Maintenance	900	101,758	2,917	308	358,156	305,293	(52,863)	Wimbleton, ditch crossing, etc.
54-40-42	Maintenance & Repairs:Vehicles	-	982	43	150	1,000	1,000	-	
54-40-44	VAC Truck: Maint. & Repair	-	2,750	12	3,304	3,000	3,000	-	
54-40-45	VAC Truck: Fuel & Oil	-	-	126	-	1,000	1,000	-	
54-40-46	Accena Group	84,365	83,445	81,415	25,265	85,000	85,000	-	
54-40-47	Credit Card Fees	4,226	4,657	6,103	3,869	5,178	5,300	122	
54-40-59	Capital Equipment Purchase	-	18,142	-	193	37,500	113,000	75,500	Split of three trucks, truck camera (split with Sewer)
54-40-74	Capital Expenses/Projects	-	141	-	-	-	-	-	
54-40-77	Bad Debt Expense	31	4	5	3	-	-	-	
54-40-80	Indirect Overhead	10,985	15,021	20,282	-	18,670	27,001	8,331	
54-40-81	NCRS Viewpoint Flood Control	158,824	-	34,446	(15,764)	-	-	-	
54-40-85	Internal Service IT Expense	920	1,020	1,210	-	1,210	1,210	-	
54-40-99	GASB 68 Benefits Expense	(13,941)	-	-	-	200	-	(200)	
	TOTAL EXPENDITURES	**739,822**	**984,888**	**966,253**	**170,921**	**1,097,863**	**1,255,160**	**157,298**	
	Surplus (Deficit)	**(31,880)**	**(195,671)**	**544,080**	**310,494**	**0**	**-**		

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
FUND 55									
CULINARY WATER FUND									
	Beginning Fund Balance:					**$ 1,425,092**	**$ 1,131,566**		
	REVENUES								
55-30-90	**Transfer from General Fund**	-	-	2,965	24	-	**-**	-	
55-37-10	**Service Charges**	878,780	1,133,304	1,667,874	886,665	1,700,000	**1,755,000**	55,000	
55-37-20	**Connection Fees**	46,395	-	(8,642)	-	-	**-**	-	
55-37-21	**Impact Fees**	27,738	122,408	47,636	52,814	30,000	**55,000**	25,000	
55-37-30	**Penalties**	80	400	320	-	-	**-**	-	
55-37-31	**Meter Fees**	34,629	145,080	76,837	57,831	100,000	**90,000**	(10,000)	
55-37-32	**Acct Set-up/Close**	8,110	7,395	7,497	3,875	5,000	**8,000**	3,000	
55-38-10	**Interest Earnings**	10,782	9,165	58,239	49,312	7,000	**65,000**	58,000	
55-38-11	**Developer Contributions**	1,656,623	-	1,446,751	-	-	**-**	-	
55-38-90	**Grant Revenue**	-	-	139,213	-	860,787	**1,000,000**	139,213	State grant, FY24 Budget amount pending year end adj
55-38-95	**PY Carryover**	-	-	-	-	1,556,071	**-**	(1,556,071)	
55-39-50	**Municipal Contributions**	-	-	-	63,385	110,607	**-**	(110,607)	
55-39-90	**Miscellaneous Revenues**	-	-	19,244	-	-	**-**	-	
	TOTAL REVENUES	**2,663,137**	**1,417,751**	**3,457,935**	**1,113,906**	**4,369,465**	**2,973,000**	**(1,396,465)**	
	EXPENDITURES								
55-40-11	**Salaries/Wages Full-Time**	157,441	255,737	282,506	103,686	237,908	**259,750**	21,842	
55-40-12	**Overtime**	8,784	10,203	16,086	4,146	10,000	**10,000**	-	
55-40-13	**Employee Benefits**	87,302	118,704	135,635	45,837	118,293	**124,653**	6,360	
55-40-14	**Seasonal Employees**	5,870	5,826	3,205	802	8,000	**10,000**	2,000	Additional for lead service line inventory
55-40-15	**Salaries/Wages Part-Time**	-	-	-	-	-	**50,871**	50,871	
55-40-17	**Radio Maint. & Tower Rental**	391	374	862	103	400	**400**	-	
55-40-18	**Mobile Telephones**	37	33	-	21	-	**-**	-	
55-40-19	**PW Building Utilities**	1,254	2,308	2,932	1,531	3,000	**3,000**	-	

FUND 55 CULINARY WATER FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
55-40-21	Professional Org. & Training	922	1,011	1,371	420	2,000	2,000	-	
55-40-22	Uniforms & Safety Wear	597	943	957	136	1,000	1,000	-	
55-40-23	Continuing Education	3,052	3,267	5,993	-	3,000	3,000	-	
55-40-24	Office Supplies/IT	18	203	145	-	500	500	-	
55-40-25	Equip.-Repairs & Maintenance	-	-	-	-	6,084	6,643	559	
55-40-26	Depreciation Expense	401,750	505,647	517,231	-	401,758	520,000	118,242	
55-40-27	Power For Wells & Lift Station	159,773	119,269	132,466	100,338	170,000	215,000	45,000	Power rate increase
55-40-28	Fuel Expense Vehicles	6,092	11,604	11,624	5,264	11,600	11,600	-	
55-40-29	Mobile Phones	2,785	4,910	3,858	1,672	4,000	4,000	-	
55-40-30	Water Testing & Notification	10,857	15,258	16,242	8,511	13,000	16,000	3,000	See FY22 & FY23 actuals
55-40-31	Engineering & Professional Ser	53,586	20,208	120,807	65,091	140,000	140,000	-	
55-40-32	Credit Card Fees	4,226	4,657	7,028	3,869	5,178	8,000	2,822	
55-40-33	Insurance Expense	12,344	9,965	11,124	14,166	14,000	16,900	2,900	Adjusted to reflect FY23 actuals
55-40-34	Equipment Supplies	2,010	3,797	606	555	3,500	3,500	-	Council priority - Security cameras
55-40-35	Blue Stakes Expenses	1,644	1,538	1,647	860	1,600	1,600	-	
55-40-36	Utility Billing	7,982	11,042	11,665	6,568	12,000	13,500	1,500	
55-40-37	PW Shop Tools & Supplies	3,318	2,694	1,684	991	1,800	1,800	-	
55-40-38	Pump Station & Booster Repairs	2,830	13,154	13,446	14,846	15,000	30,000	15,000	See FY23 expenditures and rate study
55-40-39	SCADA Maintenance	1,330	5,389	3,202	4,092	3,042	7,500	4,458	We are seeing increasing SCADA maintenance costs
55-40-41	System Repairs	60,491	87,557	54,362	93,033	100,000	100,000	-	
55-40-50	Capital Expenses Projects	682,199	1,678,543	-	17,759	187,759	50,000	(137,759)	
55-40-51	Capital Outlay Equipment	-	58,142	-	193	37,500	63,000	25,500	Split of 3 trucks, leak trailer & sup., blue stake locator
55-40-52	Well Maintenance	-	380	13,494	-	380	25,000	24,620	See utility rate study
55-40-55	Water Meter Purchases	71,693	79,916	71,165	38,797	90,000	90,000	-	
55-40-74	Water Share Assessments	1,016	501	-	-	1,600	1,600	-	
55-40-76	Bad Debt Expense	42	32	11	7	-	50	50	
55-40-77	Pressure Reducing Valves	-	-	-	-	1,977	2,056	79	See utility rate study
55-40-78	Grants Capital Outlay	-	-	0	523,400	1,700,000	1,000,000	(700,000)	Not done w/o grant, PRV's, well 5, chlorination, well 4
55-40-79	Cross Connection Control Program	9,900	3,245	10,835	-	-	7,500	7,500	
55-40-80	Indirect Overhead	26,073	31,984	47,019	-	60,231	45,112	(15,119)	

FUND 55 CULINARY WATER FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
55-40-81	Valve Collar Maint	-	-	-	209	11,699	12,167	468	See utility rate study
55-40-82	Hydrant Replacement	-	-	-	18,529	83,645	57,500	(26,145)	See utility rate study
55-40-83	Galvanized Service Replacement	-	-	-	-	30,416	31,633	1,217	See utility rate study
55-40-84	Meter Maint & Battery Replace	-	-	-	387	6,387	6,643	256	
55-40-85	Equipment Rental & Maintenance	8,628	6,845	6,592	6,404	6,850	6,850	-	
55-40-86	Internal Service IT Expense	1,160	1,985	2,370	-	2,370	2,370	-	
55-40-99	GASB 68 Benefits Expense	(22,281)	-	-	-	1,200	1,200	-	
	TOTAL EXPENDITURES	1,775,115	3,076,870	1,508,167	1,082,222	3,508,678	2,963,898	(544,779)	
	Surplus (Deficit)	888,023	(1,659,118)	1,949,768	31,684	860,787	9,102		

FUND 56 UTILITY TRANSPORTATION FUND ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					$ 539,596	$ 139,596		
	REVENUES								
56-37-10	Utility Transportation Fee	1,061,990	1,081,493	1,133,066	586,007	1,111,212	**1,150,000**	38,788	
56-38-10	Interest Earnings	5,516	5,155	39,781	24,413	20,000	**5,000**	(15,000)	
56-38-95	PY Carryover Budgeted	-	-	-	-	500,000	**-**	(500,000)	
	TOTAL REVENUES	**1,067,505**	**1,086,648**	**1,172,847**	**610,420**	**1,631,212**	**1,155,000**	**23,788**	
	EXPENDITURES								
56-40-11	Salaries/Wages Full-Time	52,450	53,371	54,467	32,269	76,935	**77,138**	203	
56-40-12	Overtime	-	309	2,400	1,100	-	**-**	-	
56-40-13	Employee Benefits	20,235	20,770	24,503	16,671	40,775	**40,131**	(644)	
56-40-14	Salaries/Wages Part-Time	-	-	-	-	-	**-**	-	
56-40-36	Utility Billing	7,982	8,734	9,465	6,568	10,002	**13,500**	3,498	
56-40-45	Credit Card Fees	4,226	4,657	6,103	3,869	3,500	**8,000**	4,500	
56-40-70	Road Fee Projects	1,178,817	1,673,578	846,888	332,718	1,500,000	**1,015,000**	(485,000)	
56-40-76	Bad Debt Expense	19	6	7	4	-	**-**	-	
	TOTAL EXPENDITURES	**1,263,729**	**1,761,425**	**943,833**	**393,199**	**1,631,212**	**1,153,769**	**(477,443)**	
	Surplus (Deficit)	**(196,224)**	**(674,777)**	**229,014**	**217,221**	**(0)**	**1,231**		

FUND 57
INTERNAL SERVICE IT FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	Beginning Fund Balance:					$ 8,113	$ 2,613		
	REVENUES								
57-37-10	Internal Service Charges	22,638	42,598	49,945	155	48,750	48,750	-	
57-38-95	PY Carryover Budgeted	-	-	-	-	5,500	-	(5,500)	
	TOTAL REVENUES	22,638	42,598	49,945	155	54,250	48,750	(5,500)	
	EXPENDITURES								
57-40-25	Internal Service Expenses	38,690	42,867	40,366	22,530	54,250	48,750	(5,500)	
	TOTAL EXPENDITURES	38,690	42,867	40,366	22,530	54,250	48,750	(5,500)	
	Surplus (Deficit)	(16,053)	(269)	9,579	(22,375)	-	-		

FUND 91
GENERAL FIXED ASSETS FUND

ACCT	DESCRIPTION	ACTUALS FY2021	ACTUALS FY2022	ACTUALS FY2023	MID-YEAR ACTUALS DEC 2023	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	CHANGE FY2024 TO FY2025	NOTES
	EXPENDITURES								
91-40-20	**Gen. FA Depr. Expense**	25,887	41,811	71,456	-	25,405	**80,000**	54,595	
91-40-21	**Cemetery FA Depr. Expense**	2,682	2,476	12,661	-	2,476	**15,000**	12,524	
91-40-22	**Parks FA Depr. Expense**	18,390	43,803	87,114	-	17,500	**90,000**	72,500	
91-40-23	**Pub. Service FA Depr. Expense**	-	-	-	-	70,941	**-**	(70,941)	
91-40-24	**Street FA Depr. Expense**	75,992	281,417	407,810	-	70,941	**430,000**	359,059	
	TOTAL EXPENDITURES	**122,952**	**369,507**	**579,041**	**-**	**187,263**	**615,000**	**427,737**	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

General Fund:

	General Fund Revenues		**Previous Amount**	**Change**	**New Amount**
10-31-10	Property Tax - Current Year	Increase due to certified tax rate	2,020,000	65,557	2,085,557
10-39-10	Garbage Collection Fees	Increase due to contract cost increase	1,275,000	50,000	1,325,000
10-39-90	Use of Prior Year Fund Balance	Increase for Park Maint Bldg. & Mtn Ridge	640,000	421,542	1,061,542
		Total Revenues		**537,099**	

	General Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
10-42-13	Court - Employee Benefits	Increase due to market wage study & merit	11,533	2,533	14,066
10-42-14	Court - Salaries/Wages Part-Time	Increase due to market wage study & merit	72,998	10,332	83,330
10-43-11	Administration - Salaries/Wages Full-Time	Increase due to market wage study & merit	143,022	1,741	144,763
10-43-13	Administration - Employee Benefits	Increase due to market wage study & merit	64,238	429	64,667
10-43-15	Administration - Salaries/Wages Part-Time	Increase due to market wage study & merit	5,682	134	5,816
10-44-11	HR - Salaries/Wages Full-Time	Increase due to market wage study & merit	28,041	1,871	29,912
10-44-13	HR - Employee Benefits	Increase due to market wage study & merit	17,015	447	17,462
10-48-11	Treasurer - Salaries/Wages Full-Time	Increase due to market wage study & merit	47,586	373	47,959
10-48-13	Treasurer - Employee Benefits	Increase due to market wage study & merit	30,725	103	30,828
10-48-14	Treasurer - Salaries/Wages Part-Time	Increase due to market wage study & merit	7,685	147	7,832
10-49-11	Attorney - Salaries/Wages Full-Time	Decrease due to market wage study & merit	48,109	(15)	48,094
10-49-13	Attorney - Employee Benefits	Decrease due to market wage study & merit	19,983	(4)	19,979
10-52-11	Planning & Zoning - Salaries/Wages Full-Time	Decrease due to market wage study & merit	5,717	(2)	5,715
10-53-13	Education & Promotion - Employee Benefits	Increase due to market wage study & merit	1,507	181	1,688
10-53-14	Education & Promotion - Salaries/Wages Part-Time	Increase due to market wage study & merit	15,725	1,882	17,607
10-58-11	Building Inspection - Salaries/Wages Full-Time	Decrease due to market wage study & merit	29,337	(289)	29,048
10-58-13	Building Inspection - Employee Benefits	Decrease due to market wage study & merit	16,077	(65)	16,012

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10-60-11	Streets & Roads - Salaries/Wages Full-Time	Decrease due to market wage study & merit	121,506	(4)	121,502
10-60-13	Streets & Roads - Employee Benefits	Increase due to market wage study & merit	64,486	35	64,521
10-60-14	Streets & Roads - Salaries/Wages Part-Time	Increase due to market wage study & merit	3,145	376	3,521
10-66-11	Engineering - Salaries/Wages Full-Time	Decrease due to market wage study & merit	82,893	(7)	82,886
10-66-13	Engineering - Employee Benefits	Decrease due to market wage study & merit	32,559	(1)	32,558
10-70-11	Parks & Recreation - Salaries/Wages Full-Time	Increase due to market wage study & merit	378,172	2,233	380,405
10-70-13	Parks & Recreation - Employee Benefits	Increase due to market wage study & merit	233,516	577	234,093
10-70-15	Parks & Recreation - Salaries/Wages Part-Time	Increase due to market wage study & merit	177,923	71	177,994
10-72-11	Community Events - Salaries/Wages Full-Time	Decrease due to market wage study & merit	5,717	(2)	5,715
10-72-13	Community Events - Employee Benefits	Increase due to market wage study & merit	6,628	73	6,701
10-72-14	Community Events - Salaries/Wages Part-Time	Increase due to market wage study & merit	42,240	773	43,013
10-73-11	Garbage - Salaries/Wages Full-Time	Increase due to market wage study & merit	20,978	446	21,424
10-73-13	Garbage - Employee Benefits	Increase due to market wage study & merit	12,134	112	12,246
10-73-14	Garbage - Salaries/Wages Part-Time	Increase due to market wage study & merit	2,516	57	2,573
10-73-50	Garbage - Hauling Contract	Increase due to contract cost increase	892,500	28,576	921,076
10-90-87	Transfer to Building Capital Improvement Fund	Increase for Parks Maintenance Building	-	521,542	521,542
10-90-89	Transfer to Parks Capital Improvement Fund	Move Mtn Ridge Park maint bldg to Bldg Cap	370,000	(200,000)	170,000
		Total Expenditures		**374,655**	
		Total General Fund		**162,444**	

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Cemetery Perpetual Fund:

	Cemetery Perpetual Fund Revenues		**Previous Amount**	**Change**	**New Amount**
					-
		Total Revenues		**-**	

	Cemetery Perpetual Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
21-43-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	94,992	459	95,451
21-43-14	Employee Benefits	Increase due to market wage study & merit	50,904	113	51,017
		Total Expenditures		**572**	
		Total Parks Cemetery Perpetual Fund		**(572)**	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

Library Fund:

			Previous Amount	Change	New Amount
	Library Fund Revenues		**Previous Amount**	**Change**	**New Amount**
22-31-10	Property Taxes	Decreased due to certified tax rate	320,000	(5,199)	314,801
		Total Revenues		**(5,199)**	
	Library Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
22-43-11	Salaries/Wages Full-Time	Decrease due to market wage study & merit	97,850	(746)	97,104
22-43-13	Employee Benefits	Decrease due to market wage study & merit	53,104	(38)	53,066
22-43-14	Salaries/Wages Part-Time	Increase due to market wage study & merit	153,450	1,459	154,909
22-43-23	Books & Materials	Decreased to bring budget in balance	47,500	(2,163)	45,337
22-43-30	Programming	Decreased to bring budget in balance	12,000	(2,000)	10,000
		Total Expenditures		**(3,488)**	
		Total Library Fund		**(1,711)**	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

Building & Development Fund:

	Building & Development Fund Revenues		**Previous Amount**	**Change**	**New Amount**
					-
		Total Revenues		-	

	Building & Development Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
24-52-11	Planning & Zoning - Salaries/Wages Full-Time	Increase due to market wage study & merit	168,532	1,778	170,310
24-52-13	Planning & Zoning - Employee Benefits	Increase due to market wage study & merit	77,393	450	77,843
24-58-11	Bldg Inspection - Salaries/Wages Full-Time	Decrease due to market wage study & merit	200,704	(2,898)	197,806
24-58-13	Bldg Inspection - Employee Benefits	Decrease due to market wage study & merit	108,978	(691)	108,287
24-59-11	Bldg Inspection - Allocated Salaries/Wages Full-Time	Increase due to market wage study & merit	203,351	544	203,895
24-59-13	Bldg Inspection - Allocated Employee Benefits	Decrease due to market wage study & merit	69,317	(1)	69,316
24-59-14	Bldg Inspection - Allocated Wages/Salaries Part-Time	Increase due to market wage study & merit	4,661	41	4,702
		Total Expenditures		**(777)**	
		Total Building & Development Fund		**777**	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

Parks Capital Improvement Fund:

			Previous Amount	Change	New Amount
	Parks Capital Improvement Fund Revenues		**Previous Amount**	**Change**	**New Amount**
40-30-90	Transfer from General Fund	Mtn Ridge Park maint bldg to Bldg Cap Fund	370,000	(200,000)	170,000
40-39-90	PY Carryover Budgeted	Wildrose Park Improvements	1,719,876	30,000	1,749,876
		Total Revenues		**(170,000)**	
	Parks Capital Improvement Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
40-40-71	Major Park Constr/Repair	Wildrose Park Improvements	-	30,000	30,000
40-40-78	Mountain Ridge Park	Mtn Ridge Park maint bldg to Bldg Cap Fund	2,000,000	(200,000)	1,800,000
		Total Expenditures		**(170,000)**	
		Total Parks Capital Improvement Fund		**-**	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

Building Capital Improvement Fund:

			Previous Amount	Change	New Amount
	Building Capital Improvement Fund Revenues		**Previous Amount**	**Change**	**New Amount**
42-30-90	Transfer from General Fund	Increased for parks maint building	-	521,542	521,542
		Total Revenues		**521,542**	
	Parks Capital Improvement Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
42-40-67	New Parks Maintenance Bldg.	Increase for parks maint buildings	1,720,000	521,542	2,241,542
		Total Expenditures		**521,542**	
		Total Building Capital Improvement Fund		**-**	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

Sewer Fund:

			Previous Amount	Change	New Amount
	Sewer Fund Revenues		**Previous Amount**	**Change**	**New Amount**
52-38-95	PY Carryover Budgeted	Decrease due to wage and GASB 68 changes	92,948	(273)	92,675
		Total Revenues		**(273)**	

	Sewer Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
52-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	157,597	1,011	158,608
52-40-13	Employee Benefits	Increase due to market wage study & merit	82,917	284	83,201
52-40-14	Salaries/Wages Part-Time	Increase due to market wage study & merit	14,534	432	14,966
52-40-99	GASB 68 Benefits Expense	Removed from budget	2,000	(2,000)	-
		Total Expenditures		**(273)**	
		Total Sewer Fund		-	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

Pressurized Irrigation Fund:

	Pressurized Irrigation Fund Revenues		**Previous Amount**	**Change**	**New Amount**
53-38-95	PY Carryover Budgeted	Decrease due to wage and GASB 68 changes	1,483,477	(1,737)	1,481,740
		Total Revenues		**(1,737)**	

	Pressurized Irrigation Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
53-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	247,607	1,443	249,050
53-40-13	Employee Benefits	Increase due to market wage study & merit	123,657	388	124,045
53-40-15	Salaries/Wages Part-Time	Increase due to market wage study & merit	14,534	432	14,966
53-40-99	GASB 68 Benefits Expense	Removed from budget	4,000	(4,000)	-
		Total Expenditures		**(1,737)**	
		Total Pressurized Irrigation Fund		**-**	

Changes from 5/7/24 Tentative Version to 6/18/24 Adopted Version

Storm Sewer Fund:

	Storm Sewer Fund Revenues		**Previous Amount**	**Change**	**New Amount**
54-38-95	PY Carryover Budgeted	Decrease due to wage and GASB 68 changes	325,305	(145)	325,160
		Total Revenues		**(145)**	

	Storm Sewer Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
54-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	147,880	1,015	148,895
54-40-13	Employee Benefits	Increase due to market wage study & merit	75,443	286	75,729
54-40-14	Salaries/Wages Part-Time	Increase due to market wage study & merit	14,534	432	14,966
54-40-41	System Reparis & Maintenance	Decreased to bring budget in balance	306,971	(1,678)	305,293
54-40-99	GASB 68 Benefits Expense	Removed from budget	200	(200)	-
		Total Expenditures		**(145)**	
		Total Storm Sewer Fund		**-**	

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Culinary Water Fund:

	Culinary Water Fund Revenues		**Previous Amount**	**Change**	**New Amount**
					-
		Total Revenues		**-**	

	Culinary Water Fund Expenditures		**Previous Amount**	**Change**	**New Amount**
55-40-11	Salaries/Wages Full-Time	Increase due to market wage study & merit	258,743	1,007	259,750
55-40-13	Employee Benefits	Increase due to market wage study & merit	124,369	284	124,653
55-40-15	Salaries/Wages Part-Time	Increase due to market wage study & merit	50,438	433	50,871
		Total Expenditures		**1,724**	
		Total Culinary Water Fund		**(1,724)**	